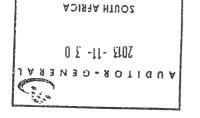


# BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)



# BREEDE VALLEY MUNICIPALITY

D. McThomas	Chief Finance Officer (CFO)
G.F. Matthyse	Accounting Officer
Personnel Grade 10	
Councillors Grade 4	Grading of local authority
A. Steyn (Speaker) W.M. Blom S. Goedeman A.E. Jordaan W.R. Meiring M. Sampson E.Y. Sheldon J.F. van Zyl	
J.D. Levendal (Deputy Executive Mayor)	Councillors
B.D. Kivedo	Mayoral committee Executive Mayor
Municipality (MFMA)	Legal form of entity
	General Information
ar ended 30 June 2013 (2012 Restated)	Annual Financial Statements for the ye

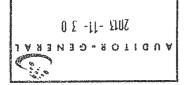
	0989
	Worcester
	Baring Street
Registered office	Sivic Centre

Baring Street Worcester	
Sivic Centre	Business address

0989	
Worcester	
Private Bag X3046	Postal address

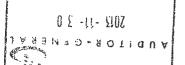
DANKETS	PROP RSUK FIMIGA

Auditor-General of South Africa anotibuA



SOUTH AFRICA

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### Annual Financial Statements for the year ended 30 June 2013 (2012 Restated) BREEDE VALLEY MUNICIPALITY

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The reports and statements set out below, comprise of the financial statements presented to the Auditor-

Appendix L: Schedule of Investments as at 30 June 2013 66 - 98 Appendix K: Deviations form and ratification of minor breaches of, procurement process 48 Appendix J: A7 - Budgeted Cash flow Appendix I: A5 - Budget capital expenditure by vote, standard classification and funding 83 28 Appendix H: A4 - Budget Financial Performance (revenue & expenditure ) Appendix G: A3 - Budget Financial Performance (revenue & expenditure by municipal vote) 18 classification) 08 Appendix F: A2 - Budget Financial Performance (revenue & expenditure by standard Appendix E: Disclosures and Awards in terms of the Supply Chain Management Policy 6L - LL 94 - 94 Appendix D: Disclosure of Grants and Subsidies in terms of the MFMA ÞΔ Appendix C: Statistical Information 57-07 Appendix B: Analysis of Property, Plant and Equipment 69 Appendix A: Schedule of External loans :səxibnəqqA 89 - 98 Notes to the Financial Statements 14-32 Accounting Policies 15-13 Matrial Variances Statement Statement of Comparisn of Budget & Actual (Budget Summary) 11 10 Statement of Cash Flow 6 Statement of Changes in Net Assets 8 Statement of Financial Performance L Statement of Financial Position 9-9 Accounting Officer's Report Report of the Auditor General Accounting Officer's Responsibilities and Approval 3 Page xəpul General of South Africa:

## Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

#### Accounting Officer's Responsibilities and Approval

responsible for reporting on the fair presentation of the financial statements.
year and the results of its operations and cash flows for the period then ended. The external auditors are
that the financial statements fairly present the state of affairs of the municipality as at the end of the financial
related financial information included in this report. It is the responsibility of the accounting officer to ensure
adequate accounting records and is responsible for the content and integrity of the financial statements and
The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain

The financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practices (GRAP), issued by the Accounting Standards Board in accordance with Section 122 (3) of the Municipal Finance Management Act (Act No 56 of 2003).

The financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or financial statements in a cost effective manner. The standards include the proper delegation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all highest ethical standards in ensuring the municipality and all employees are required to maintain the fidentitying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements, However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or financial statements.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2013 and, in the light of this review and the current financial position, he is satisfied that the municipality has access to adequate resources to continue in operational existence for the foreseeable future.

The financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

The external auditors are responsible for independently reviewing and reporting on the municipality's financial statements.

The accounting officer certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for deficit of office, if any, as disclosed in note 29 of the these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

AUDITOR-GENERAL

SOUTH AFRICA

Accounting Officer

# Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

ıetaı	สเดเ-คยเ	uA em ro	Report

Annual Financial Statements not yet Audited.

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SOUTH AFRICA

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	overall summarised operating results for the Municipality in comparison to the	
8.334.159), The	Net Surplus of the municipality was R 44,437,829 (2012: Restated Deficit R	
	year-end.	
	The operating results for the year were pleasing for the following reasons. The of the municipality is described to be sound, with an accumulated surplus of R	
noitized leizaeait	edT agoses painolle) edt 19 paiseola erew serv edt 19 2three paiterene edT	1
• •	regional accessibility and unique natural beauty that attract a great number of tou	
	The municipality is set between three mountain ranges, incorporating some of tand fertile agricultural land in the country. The area is endowed with a diversal	
oldeniew taom od	t to amon partenegrapari, populer arietariom condi accurted too si viilogisiarie edT	
	Town. Included in its boundaries are Worcester, Rawsonville, De Doorns and surrounding rural areas. It covers 3833 sq. km and is home to around 166 825 pe	
	Breede Valley Municipality is situated in the Western Cape Province, 120 km no	
	Main business and operations	
	1 Review of activities	
	The accounting officer submits his report for the year ended 30 June 2013.	
SALV SIEGO	Accounting Officer's Report	
HANA HTUOS		
5 -11- 2013	BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)	
5 9 - 9 0 T t G U A	VII IAGIOIIAI VA I IAV EGER	

Statements. expenditure. The segmental operating results are shown in Appendix G (A2) to the Financial are shown in the Statement of Financial Performance and also reflects a summary of income and

#### Going concern 7

Municipality can still operate as a going concern. the liabilities by 368.4% (2012: 402% restated). The coverage decrease from 402% to 368%, the will occur in the ordinary course of business. The solvency analyses show that the assets cover that the realisation of assets and settlement of liabilities, contingent obligations and commitments going concern. This basis presumes that funds will be available to finance future operations and The financial statements have been prepared on the basis of accounting policies applicable to a

#### Subsequent events 3

No Subsequent events took place after the reporting date.

### Accounting policies

as the prescribed framework by National Treasury. Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board The financial statements have been prepared in accordance with the prescribed Standards of

### Borrowings, Investments and Cash

.(%78.4 :2102) %88.E si bearing debt of R 25,730,621. The interest paid on borrowings as percentage of total expenditure programme. In the financial year ended 30 June 2013, the Municipality redeemed interestlast portion of the R 201,000,000 loan, to finance the Municipality's infrastructure capital considers appropriate. Interest-bearing debt did increase in the year ended 30 June 2013 with the The accounting officer may exercise all the powers of the municipality to borrow money, as he

	equivalents	168 828 99	728 978 327
	Net increase/(decrease) in cash and cash		
	Cash from financing activities	72 468 164	(23 231 282)
	Cash from investing activities	(021 739 19)	(888 728 91)
	Cash from operating activities	122 487 847	68 238 450
		2013	2012
	Summary of net cash flows		
	Cash generated from operating activities incre	3 ot 034,885,839 A mort bea	2102 ni 748,784,221
L	Cash flow analysis		
	A xibnəqqA		
	functional area is included in Appendix J (A asset class. More details regarding external	, while Appendix B conta	ns detail according to
	and formers and an artist of the state of th		חבובת שוות שרוחשוו חבו
	66,140,417) that represented 78% (2012: 49.7) (2012: 49.2) A complete analysis		
	The capital expenditure incurred during the 6.140,417) that represented 78% (2012: 49.3 (2012: R 138,245,278). A complete analysis	%) of the approved capital	oudget, R 137,817,123
9	68,140,417) that represented 78% (2012: 49.0	%) of the approved capital	oudget, R 137,817,123
9	The capital expenditure incurred during the 68,140,417) that represented 78% (2012: 49.3)	year amounted to R '	oudget, R 137,817,123
9	Capital expenditure  The capital expenditure incurred during the 68,140,417) that represented 78% (2012: 49.3)	Statements.  year amounted to R '  ) of the approved capital	7,618,450 (2012: R
9	cash and cash equivalents increased by R 51, Additional information regarding investments, notes 6,12,14 and Appendix A to the Financial  Capital expenditure  The capital expenditure incurred during the Figure 140,417) that represented 78% (2012: 49.3)	28,891 to R 151,988,865. sah and cash equivalents a statements. year amounted to R () of the approved capital	ni bəbivorq si snsol bn
9	Additional information regarding investments, notes 6,12,14 and Appendix A to the Financial Capital expenditure  The capital expenditure incurred during the Capital Expenditure in Capital Expension Expensi	28,891 to R 151,988,865. sah and cash equivalents a statements. year amounted to R () of the approved capital	ni bəbivorq si snsol bn
9	cash and cash equivalents increased by R 51, Additional information regarding investments, notes 6,12,14 and Appendix A to the Financial  Capital expenditure  The capital expenditure incurred during the Figure 140,417) that represented 78% (2012: 49.3)	000,000 (2012: R 35,000,0 28,891 to R 151,988,865. 3sh and cash equivalents statements. 5tatements. 9ear amounted to R '	ni bəbivorq si snsol bn S (2012) 034,818,70

The monetary liquidity ratio for the financial year was 0.95:1 (2012: 0.78:1). This shows an increase in the ability of the Municipality to meet their obligations.

### 8 Credit rating

The Entity was rated by Moody's Investor Services during the financial year. Their rating for the Municipality was a Baa1.za rating due to the negative outlook on South Africa sovereign rating. To monitor our credit rating and capacity for long-term financing we consider various qualitative and quantitative factors. At 30 June 2012 and 30 June 2013, the current ratio was 1.52:1 and 1.73:1 respectively. This reflects a slight increase in the ratio.

## 9 Accounting Officer

The accounting officer of the municipality during the year under review of this report is as follows:

Nationality South African

G.F. Matthyse (employed March 2012)

### 10 Auditors

Auditor-General of South Africa will continue in office for the next financial period.



SOUTH AFFILLE

# Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

of Financial Position as at 30 June 2013	Statemer

stazzA taN listo	<del></del>	NAP 70N CNA 1	188 889 701 1
cumulated surplus		796 704 S43 I	188 883 764 1
bnut fnamqolavab gnizuo	13	-	_
Seines			
stessA te	<del></del>	796 Z07 Z79 I	186 683 794 1
otal Liabilities	<del></del>	875 271 858	918 673 864
6	_	415 528 808	948 191 698
on-current portion of employee benefits	 	130 745 669	109 138 307
on-current provisions	91	30 141 908	PS8 878 72
ong term liabilities	<b>わし</b>	254 641 231	232 144 735
on-Current Liabilities			
	<del></del>	129 743 050	159 511 440
onsumer deposits		3 094 624	7 865 836
sae and other payables	6١	872 898 848	096 849 94
urrent portion of employee benefits	۷,	2 222 624	2 380 053
nspent conditional grants and receipts	91	22 636 050	۷00 ا 96 6 ا
urrent portion of long term liabilities	カレ	78 203 204	Z2 730 621
urrent Liabilities			
abilities			
	_	770 010 111 7	100,000,000,1
steas Isto		228 679 711 2	169 908 966 L
		1841402256	119 897 997 1
ong-term receivables	2	3 632 804	7 9 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7
enitage assets	<b>9</b>	17 282 972	11412809
tangible assets	<b>b</b>	189 986 7	7 632 96
roperty, plant and equipment	5	669 <u>499</u> 908 l	177 1 738 703
vestment property	7	9 882 100	007 E30 6
etseeA finerituO-no			01.010.001
muoinainho uono nun uon	7!	276 277 566	81 879 961
ash and cash equivalents	12	151 988 865	7.46 699 99
onsumer debtors	11	978 693 87	375 506 99
AT receivable	01	0198143	4 404 683
ther receivables from non-exchange transactions	6	16 933 419	198 686 9
ventories	8	758 343 72	91 990 81
urrent portion of long-term receivables	7	851 459	282 178
hort term investments	9	30 000 000	32 000 000
urrent Assets			
spass			

1 245 407 964

1497 633 381

2012

2013

Note(s)

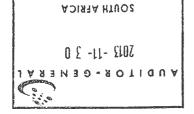
SOUTH AFRICA

Total Net Assets

Figures in Rands

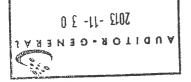
# Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

44 437 829		Attributable to: Surplus (deficit) for the year	(8 3 3 4 1 5 8)
44 437 829	_	Surplus (deficit) for the year	(831 458 8)
2 234 825	72	Fair value adjustments	(784 975)
732 015		Gains on disposal of assets	(291 053)
(967 035 339)	_	Total Expenditure	(603 402 506)
(74 218 425)	28	General Expenses	(82 042 443)
		benefit obligation and leave payment accrual	
(34 242 105)		Contributions to (from) debtors impairment, employee	(20 181 973)
(009 72)	7.8	Grants and subsidies paid	(008 841)
(702 162 7)	98	Contracted services	(91/6 949 9)
(42 473 088)	•	Repairs and maintenance	(87 587 513)
(168 012)		Collection costs	( <del>1</del> 88 9£1)
(25 261 052)	34	Finance costs	(942 575 72)
(188 0 <del>1</del> 8 961)	33	E Bnik bnichases	(377 287 371)
(89 686 99)	32	Depreciation, amortisation and impairment	(901 614 49)
(674 111 4)	31	Bad debts	(549 645 673)
(12 823 082)	30	Remuneration of councillors	(969 996 11)
(188 608 845)	58	Employee related costs	(174 298 242)
(370 000 007)	7 00	Expenditure	(CVC 80C VZ V)
487 128 889	- -	- Suneva R-IstoT	988 984 969
170 684 888	<b>53</b>	Government grants and subsidies	139 428 977
148 969 61		Fines	269 17E 6
699 186 16	21	Property rates	83 300 863
282 262 628	7	Revenue from non-exchange transactions	792 170 242
620 900 8	74 [	Finance income	097 906 6
999 061 9	72	Other Income	7 726 017
(31 995 912)	20	Revenue foregone	(182 418 34)
782 228 2		Percences and permits	
299 668 6		Property rates - penalties imposed and collection	2 824 889
906 768 7		Income from agency services Property rates - negatives imposed and collection	760 607
918 084 11	07		608 990 7
006 271 017	97	Rental Income	10 325 014
	55	Service charges	365 221 327
991 699 114		Revenue from exchange transactions	323 66 <del>4</del> 319
		Кеvenue	
Actual			Restated



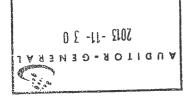
# Punnal Financial Statements for the year ended 30 June 2013 (2012 Restated)

Statement of Changes in Net Assets	(s)ətoN	gnisuoH JnemqoleveQ	Accumulated Surplus	Total net assets
igures in Rand		buni		
salance at 30 June 2011		2 233 849	1 204 668 521	1 507 202 370
Prior period errors	_		(1117 523)	(1117 523)
		S 233 8 <del>4</del> 6	866 099 E09 L	1 206 084 847
Deficit for the year as previously stated			(9 232 735)	(9 235 135)
Prior period errors			986 468	986 468
Other income/expenditure		-	(116 721)	(127 311)
Novement for the year	- 21	(2 233 849)	5 233 8 <del>4</del> 6	-
Salance at 30 June 2012	-	-	188 883 381	1 497 633 381
entplus for the year			44 437 829	44 437 829
Other income			<del>1</del> 92 988	336 754
Novement for the year	-	-	•	-
Salance at 30 June 2013		-	7 245 401 9 <del>04</del>	7 245 407 6 <del>9</del> 4



# BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

2013	(s)ətoN	Figures in Rands
		Cash flows from operating activities
186 896 873		Cash receipts from ratepayers and other
		Cash receipts from government and other grants
		Cash paid to suppliers and employees
	8£	Net cash generated from operations
		Finance income
		Finance cost
		Finance income: outstanding debtors
		Net cash inflow from operating activities
	_	
		Cash flows from investing activities
(107 095 250)		Acquisition of property, plant and equipment
		Proceeds on disposal property, plant and equipment
		Acquisition of intangible assets
	9	Decrease/(Increase) in investments
252 413	_	(Decrease)/Increase in non current receivables
(021 733 19)		Net cash from investing activities
		Cash flows from financing activities
25 269 379	わし	Loans raised (redeemed)
		Movement in Consumer deposits
791 864 97		Net cash from financing activities
168 888 99		Net increase in cash and cash equivalents
		Cash at the beginning of the year
	_	
C00 006 171	 71	Cash at the end of the year
	186 898 878 868 9878 988 888 988 988 988 988 988 988 9	38 690 909



BUDGET & ACTUAL

Description				201	2012/2013					2011/12	43	
: (housands	Original Budget	Budget Adjustments (i.to. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final as % of Original Budget Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	-	2	s	4	S	6	7	8	9	10	1	12
inancial Performance												
Property rates	77 696	1 783	79 479	84 678		5 199	106.5%	109.0%				66 833
Service charges	382 127	(5)	382 122	386 018		3 896	101.0%	101.0%				345 284
Investment revenue	4 500	ı	4 500	5 697		1 197	126.6%	126.6%				7 641
Transfers recognised - operational	110 464	8 895	119 360	104 194		(15 166)	87.3%	94.3%				93 695
Other own revenue	46 550	(6 946)	39 604	53 825		14 221	135.9%	115.6%				36 173
otal Revenue (excluding capital transfers and contributions)	621 337	3 728	625 065	634 411	***************************************	9 346	101.5%	102.1%				549 626
Employee costs	203 688	(9 381)	194 307	188 609		(5 698)	97.1%	92.6%	t	1	ı	174 298
Remuneration of councillors	12 759	68	12 827	12 823	1	(4)	100.0%	100.5%	ı	1	ı	11 957
Debt impairment	4 190	1	4 190	4 111	ı	(79)	98.1%	98.1%	ı	ı	1	2 646
Cipro de asset impairment	63 036	2 333	65 369	65 940	ı	571	100.9%	104.6%	1	1	ř.	64 419
Finance charges Materials and bulk ourchases	32 665	1 676	32 665	25 261	ı	(7 404)	77.3%	77.3%	ı	1	1	27 576
Transfers and grants	200	- 0/0	242	90	1	(422)	99.9%	100.6%	ı	1	ı	214 320
Other expenditure	103 176	30 336	133 512	117 378		(16.134)	87 0%	113 80%	ı	1	1	100 220
otal Expenditure	660 582	25 032	685 613	656 464	1	(29 149)	95.7%	99.4%		t I	1 1	603 694
urplus/(Deficit)	(39 245)	(21 303)	(60 548)	(22 053)		38 495	36.4%	56.2%				(54 068)
Transfers recognised - capital	50 968	19 091	70 058	66 491		(3 568)	94.9%	130.5%				45 734
Contributions recognised - capital & contributed assets	ı	ı	ı	ı								1
urplus/(Deficit) after capital transfers & contributions	11 723	(2 213)	9 510	44 437		34 927	467.3%	379.1%		11		(8 334)
Share of surplus/ (deficit) of associate	1	ı	1	ı		1						1 3
urplus/(Deficit) for the year	11 723	(2 213)	9 510	44 437		34 927	467.3%	379.1%	maka in da Amanda saka sakahala di mpupupung di mga ngupun	The state of the s		(8 334)
apital expenditure & funds sources												
apital expenditure										-		
ransiers recognised - capital  Public contributions & donations	41 215	28 844	70 058	66 491		(3 568)	94.9%	161.3%				39 896
Borrowing	19 982	23 229	43 211	24 975		(18 236)	57.8%	125.0%				20 401
Internally generated funds	29 150	(4 602)	24 548	16 153		(8 395)	65.8%	55.4%				7 843
otal sources of capital funds	90 347	47 470	137 817	107 618		(30 199)	78.1%	119.1%				73 978
ash flows												
Net cash from (used) operating	75 441	11 687	87 128	122 488		35 360	140.6%	162.4%				ı
Net cash from (used) Investing	(51 647)	(55 470)	(107 117)	(91 657)		15 460	85.6%	177.5%				ı
Net cash from (used) financing	(26 581)	51 100	24 519	25 498		979	104.0%	-95.9%				1
ash/cash equivalents at the year end	62 873	103 272	70 190	121 989		51 799	173.8%	194.0%				65 660

AUDITOR - G F N E 6 A L

None. Rolled over to 2013/14 financial year	and a michaguaguaguaguaguaguaguaguaguaguaguaguagua	2 1 4 2 2 2 2 2	100000110	1	
			344 005.81	200 000	Speed Calming: Speedhumps
Vone. Rolled over to 2013/14 financial year	unding received late from Dept. of Transport. Project could not be completed in nancial year.		-	000 000 1	noquansiT bashotom -no
None. Rolled over to 2013/14 financial year			-	432 000	ruck for Technical section
Vone. Project completed	noject completed for less than Grant received.	146 223 P	27.877 £28	000 008	Shadow centre Phase 2
Yone. Rolled over to 2013/14 financial year	ate start of project. Problems with building plan	1 008 16	00.002 8	100 000	gerations to reception area
Vone. Services required was delivered	ewer applications received	443 423 E	1 660 707.24	2 104 160	n Public Contr)
					lectricity Network Extensions (Depending
Vone. Services required was delivered			17.446 714	950 000	Water Connections
Vone. Services required was delivered			298 834.40	E64 691 1	lectricity Connections
Vone. Services required was delivered			61.136.84	S20 000	ewer Connections
None. Rolled over to 2013/14 financial year	emit ni berevijeb ton tramqiup		37.678 188	000 009	tnemqiup2
None. Project completed	saving on purchase of vehicle		61.ETT 860 S	2 300 000	Fex River Sewer Spill containment
None. Rolled over to 2013/14 financial year	oblems with specifications for system			100 000	mətəy2 noüsgir
None. Rolled over to 2013/14 financial year	beviscent for gnibrut traffic.		00.807 1	267,060	Security fencing
None. Rolled over to 2013/14 financial year	ate delivery of pipes	13 028 320	94.289 229 £	16 684 335	Stettynskloof Supply Pipeline - Rawsonville
None. Rolled over to 2013/14 financial year	Grievance with appointment of contractor. High court ruling. Farm worker nots	191 026	86.316.55	31 343 481	tettynskloof Supply Pipeline - Worcester
None. Rolled over to 2013/14 financial year	Delay in Escom connection, delivery of faulty equipment	1 027 556 1	20 053 594.94	S15 789 1S	New 66kV Substation
None. Rolled over to 2013/14 financial year	Adverse weather conditions		3 269 720.90	000 098 7	Upgrading: Worcester WwTW
None, Project completed	saving on construction		97.521 489	<del></del>	
None. Rolled over to 2013/14 financial year	Housing project not yet approved by PAWC		97 551 189	000 086	e Nova Town Development - Fence
resulting & MASTOC strain bolled anoth	200 Ad bourgage for for the prime prime.	626 318 1		1815 272	e Nova Town Development - Services
None. Rolled over to 2013/14 financial year	Lettery funding not received	987 388	-	957 355	ALDTF Weletemba Sport Grounds: Upgrading -
None. Rolled over to 2013/14 financial year	Delivery of houses not realised. Problems with contractor	1 864 994	258 907.06	715400	lectrification 242 Lots (DME)
None. Rolled over to 2013/14 financial year	Houses occupied by illegals. Connections to be done when sorted out	1 854 071	7E.Z31 419	1 084 600	(BMC) at 0.1 et a not so (DME)
None. Project completed	Saving on construction	1	97.488.888	1 424 292	ligh mast lighting Avian park
None. Project completed	Залінд оп сонарисію п		32.111.317	1312710	treet Lighting 439 Avian park
None. Project completed	Saving on construction		1 624 932.54	000 007 1	ence concrete
None. Project completed	Saving on ost of high mast lighting	611 810 1	10.887 819 AS	788 \$56 622	3291 erven) (nevne 1925) 1947 erven Substation - New perimeter
None. Rolled over to 2013/14 financial year	Delays due to farm worker nots	097.700 L	142 750.35	120 000	e Dooms South of N1 Development e Dooms South of N1 Development
		030 200 7	30 032 077	000 037 7	Spital Expenditure
9006	Transfer of municipal property to legal owners	%68	1112 753	900 889	399 To liseogaib no seo.
youe	Grap 12 adjustments on housing top structures		890 1/6 801	127 256 414	
Services amended accordingly	Fess grant awarded as anticipated		009 42	200 000	ther expenditure
service delivery	secruty services were appointed on a monthly basis on quotations received	<u> </u>	7 291 207	000 002 008 499 S	contracted services fransfers and grants
Process attended to by manage through an assessr of the security portfolio to attend to value for money	Tender process for security services during the 2012/2013 financial year still assessed,		200 100 2	008 233 3	section hatering
	Pigent repairs ————————————————————————————————————	%8	880 £44 94	45-299 865	alsinatem-rodf(
		<u> </u>	25 261 052	32 665 025	<del></del>
Mone for the year under review	Portion of loan taken up later as a result of under expenditure on capital project	-53%	36 36 4 053[		sameda eansai-
Mone for the year under review	Portion of loan taken up later as a result of under expenditure on capital project	-53%	630 136 36	300 333 00	L
Positive None for the year under review	Municipal auction was held in February 2013 Portion of loan taken up later as a result of under expenditure on capital project		55.737 448 1	-	ypenditure By Type
		%001	EE.787 AA8 f	- 244 244	PPE yrpenditure By Type
enoV evúizo?	Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%001 %89		-	PPE yrpenditure By Type
Positive	Less capital grant funding received as anticipated Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%001 %89 %9-	EE.787 AA8 f	-	PPE ains on disposal of PPE year disposal of PPE
enoV evirizo?	Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%001 %85 %5- %EL-	7E.19E 3SA 11 EE.787 AA8 1	012 AAS 7	Shher revenue 3eins on disposal of PPE 9qyT yB enuhlbriegx
Services amended accordingly None Positive	More licence fees collected than anticipated leading to increased agency fees Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%001 %89 %9- %EL- %1Z	38.282 094 38 75.195 324 11 75.737 448 1	254 850 07 012 442 T	ransfers recognised - operational ransfers recognised - capital Other revenue sins on disposal of PPE
Positive Negative Services amended accordingly None Positive	Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%001 %89 %9- %EL- %1Z	78,808 581 401 88,888 084 88 78,188 324 11 88,787 448 1	709 985 911 864 880 07 -	Agency services rensfers recognised - operational rensfers recognised - capital Other revenue sains on disposal of PPE spins and disposal of PPE
Megative Services amended accordingly None Positive	sreas within the municipal area Less people applied for drivers licences than anticipated More licence fees collected than anticipated leading to increased agency fees Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Less capital grant funding received as anticipated Fair value adjustments at year end on waster stock, debtors and investment property Municipal auction was held in February 2013	%001 %89 %9- %61- %1Z %6-	64.206 49E 4 64.202 591 401 68.582 094 66 75.195 254 11 55.767 448 1	2 626 200 2 0 058 435 2 0 058 435	Agency services rensfers recognised - operational rensfers recognised - capital Other revenue sains on disposal of PPE spins and disposal of PPE
Positive Balanced out through the increase on Fines income Positive Megative Services amended accordingly None Noritive	A new Traffic Management System has been implemented with speed cameras in key areas within the municipal area Less people applied for drivers licences than anticipated More licence fees collected than anticipated leading to increased agency fees Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Less capital grant funding received as anticipated Anticipated Less capital grant funding received as anticipated Anticipated Less capital grant funding received as anticipated Less capital grant funding received as anticipated Less capital grant funding received as anticipated	%001 %89 %9- %61- %1Z %6- %69	E7,078 862 61 64,206 462 4 76,165 254 11 EE,737 448 1	062 101 E 002 829 E 062 101 E 0012 442 T	ines //gency services rearsfers recognised - operational rearsfers recognised - capital inansfers recognised - capital Ather revenue seins on disposal of PPE
Balanced out through the increase on Fines income Positive Negative Services amended accordingly Mone Positive	sreas within the municipal area Less people applied for drivers licences than anticipated More licence fees collected than anticipated leading to increased agency fees Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Less capital grant funding received as anticipated Fair value adjustments at year end on waster stock, debtors and investment property Municipal auction was held in February 2013	%001 %89 %9- %61- %1Z %6- %69	96,895 SS8 S 96,809 696 A 78,805 691 401 78,198 824 11 78,198 824 11 88,587 448 1	- 062 878 C 062 878 C 062 878 C 068 878 C 07	ines //gency services rearsfers recognised - operational rearsfers recognised - capital inansfers recognised - capital Ather revenue seins on disposal of PPE
Positive Balanced out through the increase on Fines income Positive Megative Services amended accordingly None Nositive	municipality  A new Traffic Management System has been implemented with speed cameras in key areas within the municipal area  Less people applied for drivers licences than anticipated  More licence fees collected than anticipated leading to increased agency fees  Under expenditure on housing projects as a result of Farm worker unrest  Less capital grant funding received as anticipated  Less capital grant funding received as anticipated  Municipal auction was held in February 2013	%001 %8S %S- %EL- %LZ %6- %6S	E7,078 862 61 64,206 462 4 76,165 254 11 EE,737 448 1	005 562 ST 012 545 T 012 545 T 012 545 T 012 545 T 012 545 T 012 545 T	ines ines ines icences and permits ignercy services rensfers recognised - operational ransfers recognised - operational ransfers recognised - capital ransfers on disposal of PPE isins on disposal of PPE
Positive Positive Balanced out through the increase on Fines income Balanced out through the increase on Fines income Bedsitive Services amended accordingly None Nositive	There has been an improvement and effeciency in the Debt Collection processes of the municipality.  A new Traffic Management System has been implemented with speed cameras in key areas within the municipal area.  Less people applied for drivers licences than anticipated.  More licence fees collected than anticipated leading to increased agency fees.  Under expenditure on housing projects as a result of Farm worker unrest.  Less capital grant funding received as anticipated.  Less capital grant funding received as anticipated.  Municipal auction was held in February 2013.	%001 %89 %9- %61- %1Z %6- %65 %89	F7.078 862 61 \$4.078 862 61 \$4.008 862 61 \$4.008 862 61 \$4.008 862 80 \$4.008 862 80 \$5.008 862 80 \$6.008 862 80 \$6.008 862 80 \$6.008 862 80 \$6.008 862 80 \$6.008 862 80 \$6.008 862 862 862 862 862 862 862 862 862 86	000 000 b	nterest eamed - external investments ines ines ines ines idences and permits idency services idency services idensfers recognised - operational inansfers recognised - capital inansfers recognised - capital inansfers recognised - capital idenservenue isins on disposal of PPE
Positive Positive Positive Balanced out through the increase on Fines income Positive Negative Services amended accordingly None None	More external investments necognised as anticipated  More external investments made as anticipated  There has been an improvement and effeciency in the Debt Collection processes of the municipality  A new Traffic Management System has been implemented with speed cameras in key areas within the municipal area  Less people applied for drivers licences than anticipated  More licence fees collected than anticipated leading to increased agency fees  Less people applied for drivers licences than anticipated  Less people applied for drivers licences than anticipated  Less capital grant funding received as anticipated  Less capital grant funding received as anticipated  The system worker unrest  The system worker unrest  The system worker unrest  The system worker unrest  The system of February 2013	%001 %895 %5- %EL- %LZ %6- %65 %8\$	26.282.868.05-  86.068.868.2  12.881.606.5  12.881.606.5  12.881.606.5  12.881.606.5  12.881.606.5  12.881.606.5  12.881.606.7	759 610 #1- 000 000 # 012 ##2 7 012 ##2 7 013 ##2 7	renvice charges - other remest earned - external investments inness earned - outstanding debtors inness and permits against recognised - operational reacters recognised - operational reacters recognised - capital ransfers recognised - capital sains on disposal of PPE sains on disposal of PPE sains on disposal of PPE
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Positive Positive Positive Positive Positive Positive Positive Positive Ralanced out through the increase on Fines income Balanced out through the increase on Fines income Regative Negative Negative Negative	an annual basis  Increase in non-payment of property rates more than anticipated  Higher water consumption was incurred during as anticipated  Less indigent applications for \$012/2013 as anticipated  More external investments made as anticipated  More external investments made as anticipated  There has been an improvement and effeciency in the Debt Collection processes of the areas within the municipal area  A new Traffic Management System has been implemented with speed cameras in key areas within the municipal area  Less people applied for drivers licences than anticipated  More licence fees collected than anticipated leading to increased agency fees  Less people applied for drivers licences than anticipated  Less people applied for drivers licences than anticipated  Less people applied for drivers as anticipated  Less people applied for drivers licences than anticipated  Less people applied for drivers are anticipated  Less people applied for drivers licences than anticipated  Less people and interest licences than anticipated  Less people and interest licences than anticipated  Less people anticipated  Less pe	%001 %899 %9- %EL- %1Z %6- %69 %89 %LZ %60 %0Z %5Z	99,751 852 12 98,751 852 12 86,284 861 94 86,285 868 05- 86,285 868 05- 86,088 868 8 76,881 906 5 76,881 906 5 76,882 994 88 76,882 994 88 76,882 994 88 76,196 824 11 88,582 994 88 76,196 824 11	000 000 000 000 000 000 000 000 000 00	harges harges harges harges harges harges harges - sankabon revenue revice charges - sankabon revenue reverse teamed - external investments renest eamed - external investments renest eamed - external investments renest eamed - outstanding debtors renest eamed - outstanding debtors renest recognised - operational renest recognised - operational renesters recognised - capital renesters recognised - capital
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FOUTH AFRICA Impact on Service Delivery Positive Positive Positive Positive Positive Positive Relanced out through the increase on Fines income Positive Positive Positive Positive Negative Negative Negative Positive Negative Negative	Farm owners and certain government departments pay their property rates accounts on an annual basis.  Increase in non-payment of property rates more than anticipated Less indigent applications for 2012/2013 as anticipated More departmental levies recognised as anticipated More external investments made as anticipated More external investments made as anticipated More external investments made as anticipated A new Traffic Management System has been implemented with speed cameras in key areas within the unicipal area Less people applied for drivers licences than anticipated Less people applied for drivers licences than anticipated Under expenditure on housing projects as a result of Farm worker unrest Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Fair value adjustments at year end on water stock, debtors and investment property Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%89 %9- %89 %9- %89 %9- %80 %9- %89 %89 %89 %80 %80 %80 %80 %80 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9	Revenue/ Expenditure 30 51 June 2013 Expenditure 30 51 June 2013 Expenditure 30 51 June	Pudget 30 June 2102 2102 2103 2103 2103 2103 2103 2103	fevenue By Source Toperty rates - penalties & collection harges - waler revenue Service charges - waler revenue Service charges - sanitation revenue ienvice charges - sanitation revenue service charges - other referst eamed - external investments interest eamed - external investments ines ines sinces sanitation debtors ines fransfers recognised - operational ransfers recognised - operational ransfers recognised - capital ransfers recognised - capital ransfers recognised - capital
Impact on Service Delivery Positive Positive Positive Positive Positive Ralanced out through the increase on Fines income Positive Regative Negative Negative Negative Negative Negative Negative Negative	Farm owners and certain government departments pay their property rates accounts on an annual basis.  Increase in non-payment of property rates more than anticipated Less indigent applications for 2012/2013 as anticipated More departmental levies recognised as anticipated More external investments made as anticipated More external investments made as anticipated More external investments made as anticipated A new Traffic Management System has been implemented with speed cameras in key areas within the unicipal area Less people applied for drivers licences than anticipated Less people applied for drivers licences than anticipated Under expenditure on housing projects as a result of Farm worker unrest Under expenditure on housing projects as a result of Farm worker unrest Less capital grant funding received as anticipated Fair value adjustments at year end on water stock, debtors and investment property Fair value adjustments at year end on water stock, debtors and investment property Municipal auction was held in February 2013	%89 %9- %89 %9- %89 %9- %80 %9- %89 %89 %89 %80 %80 %80 %80 %80 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9	Expenditure 30  Revenue/ Expenditure 30  Los and 115 719.06  Se 11	anut 06 anoid  5105  5105  5105  6105  6105  6105  6105  6106  610	Material Variance Explanal  Property rates Property rates - waller revenue Service charges - walter revenue Service charges - walter revenue Service charges - sanitation revenue Service charges - sanitation revenue interest earned - external investments riterest earned - outstanding debtors interest earned - outstanding debtors interest recognised - other Agency services fransfers recognised - operational interest recognised - capital Agency services
FOUTH AFRICA Impact on Service Delivery Positive Positive Positive Positive Positive Positive Relanced out through the increase on Fines income Positive Positive Positive Positive Negative Negative Negative Positive Negative Negative	Reasons for Material Deviations  Fam owners and certain government departments pay their property rates accounts on annual basis  Increase in non-payment of property rates more than anticipated  Less indigent applications for 2012/2013 as anticipated  More detains a improvement and effeciency in the Debt Collection processes of the More external investments made as anticipated  More external investments made as anticipated  More external investments made as anticipated  A new Traffic Management System has been implemented with speed cameras in key and investments and effeciency in the Debt Collection processes of the More is an improvement and effeciency in the Debt Collection processes of the Less peen an improvement and effeciency in the Debt Collection processes of the John Traffic Management System has been an improvement and effeciency in the Debt Collection processes of the John Traffic Management System has anticipated  Less capital grant funding received as anticipated  Less capital grant funding received as anticipated  Fair value adjustments at year end on water stock, debtors and investment property  Fair value adjustments at year end on water stock, debtors and investment property  Fair value adjustments at year end on water stock, debtors and investment property  Municipal auction was field in February 2013	%89 %9- %89 %9- %89 %9- %80 %9- %89 %89 %89 %80 %80 %80 %80 %80 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9 %9	Expenditure 30  Revenue/ Expenditure 30  Los and 115 719.06  Se 11	anut 06 anoid  5105  5105  5105  6105  6105  6105  6105  6106  610	Property rates - water revenue By Source prince charges - water revenue service charges - water revenue service charges - sanit revenue service charges - other interest earned - outstanding debtors interest earned - outstanding debtors interest earned - outstanding debtors interest earned - containing debtors

D. 2.

A control of the charles of the Older	Total Cash/Cash Eq	eda touame taaleviu	nged due to shor	r ferm investment balance of R 35 000 000 added to Cash.	
MOJ USE		***************************************			
her expenditure					
seerials and bulk purchases			: Canad an		
Jnemisqmi tde	the Approved Budge	inuogeted amount is Funds and Reserv	nez cusudea wom r	the Final Adjustment Budget of 25 June 2013 because of virements that was ap	wed by the Chief Financial Officer and it was done in line w
enuneration of councillors	3 - 1///				
ubjokee costs					
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фег омп гечевие	nl nəəwdəd triəmiriəv	bns eunevertzeret	other own revenu	e is Interest earned - outstanding debtors.	
eatment revenue	noms tneminev erlT	ni) 002 888 1 A ìo ir	o - bemes izenei	utstanding debtors i not include with Investment en une statement of E	det and Actual but it is included in the other own revenue.
otal Reveneu					
B triamtsulbA Isnii of striamina	ilionoo9A) febb	tapbuB to noite	Summary)		
vian Park Community Centre	200 000		200 000	betramelymi fon bejorq	Funds re-allocated to other priorities in 2013/14
stalic Toilets	140 000	-	140 000	noughent funds for completion	Rolled over to 2013/14 financial year, with request tadditional funding
	108 000	01.601 84	168 69	Cost of equipment less than anticipated	None. Project completed
(seinotnevnl enots) stessA to gnibrsugefe			#06 ZC#	Delays with building plans. Objection from unsuccessfull bidder	None. Rolled over to 2013/14 financial year
e Station Upgrade (Store Inventional)	000 051	19.860 71	FOO CC F		
	000 099	222 671.35 16.860 71		Late delivery of vehicle	None, Rolled over to 2013/14 financial year

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# 30 June 2013

Notes to the Financial Statement

# Presentation of Annual Financial Statements Basis of Presentation

cost convention unless specified otherwise.

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical

the financial statements.

of GRAP.

These annual financial statements have been prepared in accordance with the effective standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board (ASB) in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

The standards are summarised as follows:

lities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard	Assets, liab
Interpretation of GRAP: Applying the Probability Test on Initial Recognition of Exchange Revenue	I 9AAƏI
Related Party Disclosure	02 SA291
Financial Instruments	GRAP 104
etjeseA Assetia	<b>GRAP 103</b>
stessA eldignetal	<b>GRAP 102</b>
Non-current Assets Held for Sale and Discontinued Operations	<b>GRAP 100</b>
Auriculture e	CRAP 27
Impairment of Cash-Generating Assets	6RAP 26
Presentation of Budget Information in Financial Statements	GRAP 24
Revenue from Non-Exchange Transactions (Taxes and Transfers)	ES 9ARD
Impairment of Non-Cah-Generating Assets	CRAP 21
Provisions, Contingent Liabilities and Contingent Assets	6£ 4A8∂
Property, Plant and Equipment	GRAP 17
Inventory Property	GRAP 16
Events after the Reporting Date	GRAP 14
гевзева	GRAP 13
Inventories	GRAP 12
Construction Contracts	GRAP 11
Financial Reporting in Hyperinflationary Economies	GRAP 10 <u>_</u>
Revenue from Exchange Transactions	6 4AR∂
Investment in Joint Ventures	8 4ARD
Investment in Associates	С ЧАЯЭ
Consolidated and Separate Financial Statements	9 <b>4</b> A <i>R</i> ∂
Borrowing Costs	S 9ARD
The Effects of Changes in Foreign Exchange Rates	₽ 9AAP
Accounting Policies, Changes in Accounting Estimates and Errors	E 9AAB
Cash Flow Statements	S 9ARD
Presentation of Financial Statements	I 9ARD

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The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated otherwise. The details of any changes in accounting policies are explained in the relevant policy and notes to

	Information to a large extent is already included in the notes to the annual financial statements.
	Employee Benefits  The objective of this standard is to prescribe the accounting and disclosure for employee benefits. The Standar requires an entity to recognise a liability when an employee has provided service in exchange for employe benefits to be paid in the future and an expense when the entity consumes the economic benefits or service provided by an employee in exchange for employee benefits.
ae.	Information to a large extent is already included in the notes to the annual financial statements.
0Z 4AЯЭ	Related Party Disclosures  The objective of this Standard is to ensure that a reporting entity's financial statements contain the disclosu necessary to draw attention to the possibility that its financial position and surplus or deficit may have be affected by the existence of related parties and by transactions and outstanding balances with such parties.
	Information to a large extent is already included in the appendices to the annual financial statements which do I form part of the audited financial statements.
GRAP 18	Segment Reporting  The objective of this Standard is to establish principles for reporting financial information by segments.
desitsenq	e, and the prior year comparatives are restated accordingly.
amounts and reas correction there had practicab	are restated, unless a standard of GRAP does not require the restatement of comparative information. The nation for the reclassification is disclosed. Where accounting errors have been identified in the current year, is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Who been a change in accounting policy in the current year, the adjustment is made retrospectively as far as a peen a change in accounting policy in the current year, the adjustment is made retrospectively as far as and the prior year comparatives are restated accordingly.
compara Mhen th sanounts sear bas correction there had	ive Information  presentation or classification of items in the annual financial statements is amended, prior period comparation or classification of GRAP does not require the restatement of comparative information. The natural for the reclassification is disclosed. Where accounting errors have been identified in the current year, to anade retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where the second in accounting policy in the current year, the adjustment is made retrospectively as far as
going con Compara When th amounts and reas correction there ha	ive Information  presentation or classification of items in the annual financial statements is amended, prior period comparation for the restated, unless a standard of GRAP does not require the restatement of comparative information. The nature restated, unless a standard of GRAP does not require the restatement of comparative information. The nature restated, unless are restated in the current year, the reclassification is disclosed. Where accounting errors have been identified in the current year, the made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Who been a change in accounting policy in the current year, the adjustment is made retrospectively as far as and the prior year comparatives are restated accordingly.
These an going con Compara  When th amounts and reas correction there has there has there has there has there has there has the corrections.	ive Information  presentation or classification of items in the annual financial statements is amended, prior period comparation for the restated, unless a standard of GRAP does not require the restatement of comparative information. The nation for the reclassification is disclosed. Where accounting errors have been identified in the current year, is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Who been a change in accounting policy in the current year, the adjustment is made restated accordingly. Who been a change in accounting policy in the current year, the adjustment is made retrospectively as far as and the prior year comparatives are restated accordingly.
Coing Co These an going con going con Compara When th anounts and reas correction there there has there has there has there has practicab	inal financial statements have been prepared on the assumption that the municipality will continue to operate a pern for at least the next 12 months.  Ive Information  Presentation or classification of items in the annual financial statements is amended, prior period comparation for the restated, unless a standard of GRAP does not require the restatement of comparative information. The nature for the restated in the current year, is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Who been a change in accounting policy in the current year, the adjustment is made restated accordingly. Who been a change in accounting policy in the current year, the adjustment is made retrospectively as far as and the prior year comparatives are restated accordingly.
These an Going Co These an going con going con When th and was and reas and reas correction there has there has there has there has there has there has these has the seas the	nucern Assumption  The inancial statements have been prepared on the assumption that the municipality will continue to operate a sern for at least the next 12 months.  Included in the index in the sinual financial statements is amended, prior period comparation or classification of items in the annual financial statements of comparative information. The nature restated, unless a standard of GRAP does not require the restatement of comparative information. The nature is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Whe been a change in accounting policy in the current year, the adjustment is made retrospectively as far as a precipal secondingly. When the prior year comparatives are restated accordingly.
Presenta These an Going Co These an going con going con Mhen th amounts and reas correction there has	usl financial statements are presented in South African Rand, which is the functional currency of the municipality.  Joern Assumption  Juel financial statements have been prepared on the assumption that the municipality will continue to operate a sern for at least the next 12 months.  Jue Information  Presentation or classification of items in the annual financial statements is amended, prior period comparation or classification of items in the annual financial statement of comparative information. The nature restated, unless a standard of GRAP does not require the restatement of comparative information. The nature restated in the current year, the for the rectassification is disclosed. Where accounting errors have been identified in the current year, the sentence of comparative in the current year, the set to a change in accounting policy in the current year, the adjustment is made retrospectively as far as a should the prior year comparatives are restated accordingly. When the prior year comparatives are restated accordingly.
• GRAP 1 Presenta These an Going Co These an Going con Going con Going con and reas and reas and reas correction there has	ion Currency  Learn Assumption  Learn Assumption  Learn Assumption  Learn Assumption  Learn Assumption  Learn For at least the next LZ months.  Learn For In the municipal state of the municipal state and the municipal state for Intent LZ months.  Learn For In the municipal state Language and the municipal state for Intent Language and the municipal state and the municipal state LZ months.  Learn For In the municipal sta

Presentation of Annual Financial Statements (Continued)

(continued)	Statements (	Financial	<b>IsunnA</b>	10	Presentation

	No significant impact is expected as the municipality does not participate in such business transactions.
	in a merger.
	The objective of this Standard is to establish accounting principles for the combined entity and combining entities
<b>TO1 9A8</b>	Mergers
	No significant impact is expected as the municipality does not participate in such business transactions.
	between entities not under common control.
	The objective of this Standard is to establish accounting principles for the acquirer in a transfer of functions
901 9AR	Transfer of Functions Between Entities Not Under Common Control
	No significant impact is expected as the municipality does not participate in such business transactions.
	functions between entities under common control.
	The objective of this Standard is to establish accounting principles for the acquirer and transferor in a transfer of
SOI 9AR	Transfer of Functions Between Entities Under Common Control

These standards will not have a significant impact on the Municipality once implemented.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

## Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The areas involving a higher degree of judgement or application of seesas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are insignificant to the annual financial statements are set out below:

#### Post Retirement Medical Obligations and Long Service Awards

The cost of post retirement medical obligations and long service awards are determined using actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

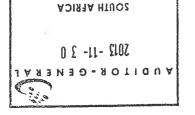
#### Trade receivables and other receivables

The municipality assesses its trade receivables and other receivables for impairment at each reporting date. In determining whether an impairment deflicit should be recorded in the surplus or deflicit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade and other receivables is based on a historic payment ratio per consumer.

### Fair value estimation of trade receivables and payables

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at current market interest rates.



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Accounting policy 1.15 on Revenue from Non-Exchange Transactions and Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the Municipality.	
Revenue Recognition - Fines	In
Staff leave is accrued to employees according to collective agreements. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when employment is terminated.	
Provision for Staff leave	
The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the net present value of the expected future cash flows to rehabilitate the landfill site at year-end. To the extent that the obligations relate to an asset, it is capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.	
Provision for Landfill Sites	
expectation, where appropriate.	
The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.  Intangible Assets  The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
Discussions with people within the specific industry were also held to determine useful lives.  Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.  The Municipality referred to buildings in other municipal areas to determine the useful life of buildings. The Municipality buildings.  Intangible Assets  Intangible Assets  Intangible Assets  Intangible Assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
- Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.  - The Municipality referred to buildings in other municipal areas to determine the useful life of buildings. The Municipality buildings.  Intangible Assets  Intended to the structural design of the management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
Management referred to the following when making assumptions regarding useful lives and residual values of Property, Plant and Equipment:  The useful life of movable assets was determined using the age of similar assets available for sale in the active market.  Discussions with people within the specific industry were also held to determine useful life of infrastructure assets.  Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.  The Municipality referred to buildings in other municipal areas to determine the useful life of buildings.  The useful lives with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.  The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.  Management referred to the following when making assumptions regarding useful lives and residual values of Property, Plant and Equipment:  - The useful life of movable assets was determined using the age of similar assets available for sale in the active market.  - Incal Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.  - Local Government Industry Guides was used to assist with the deemed cost and useful life of unfrastructure assets.  - Local Government Industry Guides was used to assist with the deemed cost and useful life of unfrastructure assets.  - The Wunicipality referred to buildings in other municipal areas to determine the useful life of buildings. The Municipality of support the useful life of buildings, with specific reference to the support the useful life of buildings.  - The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life	
optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.  Management referred to the following when making assumptions regarding useful lives and residual values of Property, Plant and Equipment:  The useful life of movable assets was determined using the age of similar assets available for sale in the active market.  Discussions with people within the specific industry were also held to determine useful life of infrastructure assets.  Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.  Local Government industry Guides was used to assist with the deemed cost and useful life of unidings.  The Municipality referred to buildings in other municipal areas to determine the useful life of the structural design of buildings.  The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding, service required returns and required return on assets to determine the optimum useful life availability of capital funding.	
based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.  Management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they and Equipment:  The useful life of movable assets was determined using the age of similar assets available for sale in the active market.  Discussions with people within the specific industry were also held to determine useful life of infrastructure assets.  The Municipality referred to buildings in other municipal areas to determine the useful life of buildings.  The Municipality referred to buildings in other municipal areas to determine the useful life of buildings.  The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, buildings to the actual line of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life availability of capital funding.	

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		A U D I T O R - G E N E R A
		8
	Financial Performance.	10 MINUSTRIC NIN III NASIUSE
	Investment property is derecognised when there is a disposal or no future economic benefits or derived from the property. All gains or losses, which result from the derecognition, are reco	
	Derecognition	
	specific asset. The municipality used a valuation expert namely De Kock Lloyd to determine the fair	
	Fair value is based on active market prices, adjusted, if necessary, for any difference in the nature	, location or condition of the
	or deficit for the year in which it arises.	
	Investment property is measured using the fair value model. Under the fair value model, investment property is measured using the fair value at the reporting date. Any gain or deficit arising from a change in the fair value of the property is the reporting date.	
	Subsequent measurement - Fair Value Model	
	property in accordance with the policy stated under property, plant and equipment up to the date	of change in use.
	property to owner occupied property (property, plant and equipment), the deemed cost for subs value at the date of change in use. If owner occupied property becomes an investment property,	
	Transfers are made to or from investment property only when there is a change in use. For	
	The cost of self-constructed investment property is the cost at date of completion.	
	(i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as	s at the date of acquisition.
	At initial recognition, the municipality measures investment property at cost including transact definition of investment property. However, where an investment property was acquired through	noitosanst egnedoxe-non s r
	Investment property is initially recognised when future economic benefits or service potential are value can be measured reliably.	אוסטמטוב מווח נווב נספנ טו ומו
	ase leitaeton enines so stilened simonose esutut nedw besinposes vlleitini si vtsenora tnemtseval	ict to taga out bac oldedora
	currently undetermined use, is also classified as investment property.	
	finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet set production or supply of goods or services, or the sale of an asset in the ordinary course of a	
	Investment property includes property (land or a building, or part of a building, or both land finance lease) held to earn reptals and/or for capital appreciation, rather than held to meet se	
	Initial recognition	
1.2	Investment property	
	.beussi senif	
	spot fines and summonses has been recognised on the accrual basis using estimates based on th	
	In making their judgement, management considered the detailed criteria for the recognition of ra Revenue from Exchange Transactions and GRAP 23: Revenue from Mon-Exchange Transactions).	

Revenue Recognition - Fines (Continued)

	v =
benefits associated with the asset.	
component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic	100
Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new	
	£
and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.	1-4
Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation	16
and the state of t	
Subsequent measurement - Cost Model	
	16
acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.	
combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the	1
Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a	
s to stesse victorium to tesse victorium and a sol appendixe ai basiums si tramatium bas trafa. Attagora to mati as attack	
	1
deemed to be equal to the fair value of that asset on the date acquired.	
Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is	1 [
	41.75
יביות אוויף מיב מיבי מוח ביבי מוח אוויבי מוח אוויבין וביבי מוח אוויבין וביבי מוח אוויבין ביבי מיבי מיבי מיבי מיבי	
removing the asset and restoring the site on which it is located.	
discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and	
the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade	16
The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to	
Items of property, plant and equipment are initially measured at cost at the acquisition date.	-
- Initial-measurement	
	10
with an item of property, plant and equipment, they are accounted for as property, plant and equipment.	
them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection	F. 30.
Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use	
	8.
as separate items (major components) of property, plant and equipment.	
When significant components of an item of property, plant and equipment have different useful lives, they are accounted for	
• the cost of fair value of the asset can be measured reliably	
• it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and	
	_
more than one year. Items of property, plant and equipment are initially recognised as assets when:	
production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during	1
Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the	
and at any and blad are tedt fatosse anitaintaerial paibulant, stasse transmis-non aldipnet are trammings has task uttanorg	
Initial recognition	

SOUTH AFRICA

Depreciation is calculated on the depreciable		
Depreciation		
Property, plant and equipment (Continued)	1.3	

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets and after taking into account the residual value (where applicable) of the asset. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

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and the deprecia	The residual value, the useful life of an asset
10 - 30 years	- Specialist vehicles
2 - 30 years	- Other vehicles
	Transport assets
⊋ λ <del>c</del> sιz	- Library books
2 - 12 years	- Bins and containers
3 - 20 years	- Other items of plant and equipment
2 Aesus	- Materoraft
3 - 10 years	- Computer hardware
2 - 20 years	- Office equipment
2 - 20 years	- Specialised property, plant and equipment
2 - 20 years	- Furniture and fixtures
	Other assets
3 - 25 years	- Security
15 - 75 years	- Recreational facilities
10 - 100 years	- sgnibliu8
	Community
25 - 50 years	- Cemeteries
5 - 30 years	- Landfill sites
50 - 100 years	gnizuoH -
72 - 75 years	- Sewerage
	- Water
15 - 75 years	yote\M -
72 - 75 years	- Electricity
ZO years 15 - 75 years	- Pedestrian Malls - Electricity
12 - 75 years	- Electricity
ZO years 15 - 75 years	- Pedestrian Malls - Electricity
ZO years 15 - 75 years	- Roads and Paving - Pedestrian Malls - Electricity

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

#### Impairment

Refer to accounting policy number 1.10

#### Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the

carrying value and is recognised in the Statement of Financial Performance.

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To page 10 years	
	The gain or loss arising from the derecognition of a heritage asset shall be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.
The same of the sa	<ul> <li>on disposal, or</li> <li>when no future economic benefits or service potential are expected from its use or disposal.</li> </ul>
	The carrying amount of a heritage asset is derecognised:
	Derecognition
	Refer to accounting policy number 2.10
	Impairment
The second secon	The class of heritage assets are carried at its cost less any accumulated impairment losses.
	Heritage assets are not depreciated based on their nature, however the municipality assesses at each reporting date whether there is a need for impairment.
	Subsequent measurement - Cost Model
The state of the s	Where a heritage asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the asset on the date acquired.
	An asset that has met the recognition requirement criteria for heritage assets shall be measured at its cost if such an asset has been acquired through an exchange transaction.
	Initial measurement
	• the cost of fair value of the asset can be measured reliably
	• it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and
	A heritage asset shall be recognised as an asset if, and only if:
	Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.
	Initial recognition

2.4 Heritage Assets

SOUTH AFRICA

AUDITOR-GENERAL 2013-11-30

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	A U D I T O R - G E N E R A L
	The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.
18iA	Computer software: 3 - 5 years Right of use of water: 100 years
	Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average useful lives:
mA	Amortisation
cos	Intangible assets are subsequently carried at cost less accumulated amortisation and any accumulated impairment losses. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.
qns	Subsequent measurement - Cost Model
pue	Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.
	Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.
1! -  1 - 1! -	<ul> <li>the municipality intends to complete the intangible asset for use or sale;</li> <li>it is technically feasible to complete the intangible asset;</li> <li>it is probable that the municipality will receive future economic benefits or service potential; and</li> <li>it is probable that the ability to measure reliably the expenditure during development</li> </ul>
	Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:
epoil backward of the total of	An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably. Intangible assets are initially recognised at cost.
tinl	Initial recognition

2.5 Intangible assets

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1	pricing models making maximum use of market inputs and relying as little as possible on entity-spec	ific inputs.	
11	length transactions, reference to other instruments that are substantially the same, discounted cas		
	unlisted securities), the municipality establishes fair value by using valuation techniques. These incl		
	The fair values of quoted investments are based on current bid prices. If the market for a financial	of bne) evitse fon si fesse	
	Fair value determination		
	roitenimastab aulev sied		
1			
1	financial assets and financial liabilities are measured after initial recognition using the following cate	gories:	
,	Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value,		
in			
	Subsequent measurement		
1			
	issue of the financial asset or financial liability.		
	financial liability not subsequently measured at fair value, transaction costs that are directly attib		
15	When a financial instrument is recognised, an entity shall measure it at its fair value plus, in the c	to tesse lainantif a to ess	
İ	Initial measurement		
	taomoniscom leitini		
	instrument satisfies the definitions of a financial liability, a financial asset or a residual interest.		
	asset or residual interest in conformity with the substance of the contractual arrangement a		
	Upon initial recognition the entity classifies financial instruments or their component parts as	inancial liability, financii	ı
!			
	instruments. This is achieved through the application of trade date accounting.		
	Financial instruments are recognised initially when the municipality becomes a party to the co	ontractual provisions of th	6
	Initial recognition		
ħ			
- 1	exchange transactions).	י ייסייו בערוומוו9ב מווח ווחו	
	Financial instruments recognised on the Statement of Financial Position include receivables (both and non-exchange transactions), cash and cash equivalents, annuity loans and payables (both		
	Hody soldeviosos abulani noitional leismenia to tramateta adt no basinessas atramuntani leismenia	roitocoucut opacdovo mont	-
9°T	Financial instruments		
	Financial Performance.		
tracina	determined as the difference between the sales proceeds and the carrying value and is reco		
	potential expected from the use of the asset. The gain or deficit arising on the disposal or retirem		
	Intangible assets are derecognised when the asset is disposed of or when there are no further e	conomic benefits or servic	ē
	Derecognition		
	Refer to accounting policy number 1.10		
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For the purpose of cash flow statement, cash and cash equivalents comprise cash on hand deposits held on call with banks and investments in financial instruments, not of bank overdrafts and excluding fixed deposits.	
Cash includes cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible into known amounts of cash that are held with registered banking institutions and are subject to an insignificant risk of changes in value. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.	
Cash and cash equivalents	
assessed individually for impairment to ensure that no objective evidence exists that these debtors are irrecoverable. Should an individual debtor or group of debtors and or suspense account be regarded as irrecoverable, a provision for impairment is made.	
Other debtors consist among others of various debtors and \ or suspense accounts with debit balances such as Housing board subsidies, Government subsidies, Interest receivable, VAT, Recoverable expenses, Prepaid expenses, Insurance claims and various other debtors \ suspense accounts with debit balances. These aforementioned debtors \ suspense accounts are	According to
Other debtors	To the same of the
In respect of the above loans a provision for impairment is made on the same basis as the current portion included in Consumer debtors, being the payment rate.	
Housing selling schemes, Housing Personnel, Welfare, Recreational and Land sales	
Consumer debtors are recognised initially at cost and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of consumer debtors is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the deficit is recognised in the Statement of Financial Performance. When a consumer debtor is uncollectable, it is written off against the Statement of Financial Performance. Other a consumer debtor is uncollectable, it is written off against the Statement of Financial Performance.	The second secon
Trade and other receivables	
All financial assets measured at amortised cost, or cost, are subject to impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.	
Financial instruments (Continued) Impairment of financial assets	9.1

SOUTH AFRICA

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Trade and other payables are initially messured at fair value plus transaction costs that are directly attributable to the acquisition and generally messured at fair value plus transaction costs that are directly attributable to the acquisition and repayments, plus interest.  Borrowings (long term liabilities, consument deposits)  The municipality messures all inancial liabilities including transactions, interest-beaung external loans and bank overdadts are recorded net of direct issue interests take method. Francial liabilities including provisions). Interest-beaung external loans and bank overdadts are recorded net of direct issue only of the manages, including provisions). Interest-beaung external loans and bank overdadts are recorded net of direct issue the control of Transacial liabilities (excluding provisions). Interest-beaung external loans and bank overdadts are recorded net of direct issue the control of the manages, including provisions.) Interest-beaung external loans and bank overdadts are recorded net of direct issue the control of the cash flows from the financial asset; or the municipality, despite having retaining a payable, are accounted to on an accrual basis.  A financial liability to the cash flows from the financial asset exprises, including provisions, the cash flows from the financial asset of the manages of the section of an evaluation of the task of the networks of an exercise that and the receiption of an evaluation of the task and the variable of the manages of the derecognition of the tasks of the derecognition of an ew liability. Where the transferred to the manages of the derecognition of an ew liability. Where the transferred to the manages of the tennel of the accest side of an existing liability and the extinguis	η Σ - [ [ - ΣΕΘΣ ]   - ΕΕΘΣ   - ΕΕΘΣ	
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Trade and other payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less	Borrowings (long term liabilities, consumer deposits)	l
Trade and other payables  Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and	repayments, plus interest.	t
Trade and other payables		
	Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and	-
	ı saqe sua oryer bayapıes	L
	Financial instruments (Continued)	

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Operating leases - lesse	
Leases (Continued)	۲.۲

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined expenses and actual payments made will give rise to a liability. The Municipality shall recognise the aggregate benefit of incentives as a reduction of rental expense over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leases asset.

#### Operating leases - lessor

Operating lease revenue is recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined revenue and actual payments received will give rise to an asset. The Municipality shall recognise the aggregate cost of incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

#### Inventories

#### Initial recognition and measurement

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus non-recoverable taxes, transport costs and any other costs in bringing the inventories to their current location and condition. In general, the basis of allocating cost to inventory items is the weighted average method. Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired. Housing top Structures are carried at the lower of cost and current replacement cost.

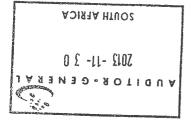
#### Subsequent measurement

Inventories, consisting of consumable stores and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The basis of determining cost is the weighted-average method.

### Derecognition

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.



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		A U D I T O R - G E N E B A
	determine whether the assets are cash generating assets or non-cash generating assets.	
	In determining the recoverable amount (or recoverable service amount) of an asset the municipalit	ot stasse aft satsuleva vt
	those from other assets or group of assets.	
	An asset is part of a cash generating unit where that asset does not generate cash inflows that ar	to Inspendent ylegiel er
	assets, unless those individual assets are part of a larger cash generating unit, in which case the recoverable service amount) is determined for the whole cash generating unit.	s recoverable amount (or
	An asset's recoverable amount (or recoverable service amount) is the higher of an asset's or cash-ge-less costs to sell and its value-in-use. This recoverable amount (or recoverable service amount) is contact to sell and its value-in-use.	determined for individual
10	Ases to 1'tesse me to technique et i (truome envires eldesevotes for truome eldesevotes ald	onley riet 2'tian paiterone.
	Measurement	
ĺm	amount).	
	generating assets), the asset is considered impaired and is written down to its recoverable amoun	
	The municipality assesses at each reporting date whether there is an indication that an asset may carrying amount of an asset exceeds its recoverable amount (or recoverable service amount)	
	Recognition	
01.1	Impairment of Non-Financial Assets	
	derecognition.	eficit in the period of the
**************************************	Non-current assets and disposal groups held for sale are derecognised upon disposal of the ite economic benefits or service potential is expected to flow from the asset or disposal group. Gains/ld	
	ti odt to lesonsib nom besigneseneb ett eles sot bled smuore lesonsib bne stesse tnemma-nou	acquary ou cacque ac we.
	Tooiringoo are Control of the Contro	
	or deficit.	
	Interest and other expenses attibutable to the liabilities of a disposal group classified as held for sale	sulgrus ni besingocer ere
	classified as held for sale.	
	A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is	quorg lesoqsib e fo theq si
	to sell.	
′ 🛄	Non-current assets held for sale (or disposal group) are measured at the lower of its carrying amoun	nt and fair value less costs
	Measurement	
	state, which should be expected to qualify for recognition as a completed sale within one year from th	
	transaction rather than through continuing use. This condition is regarded as met only when the safe in its present condition. Management in the asset (or disposal group) is available for immediate sale in its present condition.	
	Non-current assets and disposal groups are classified as held for sale if their carrying amount will be	
	noiting recognition	
C.T.	DIRECTOL NIBUL CROSEN TUBERTON	
6.I	Non-current assets held for sale	

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AUDITOR-GENERAL		
Co.	Statement of Financial Performance.	
edt ai besignopes si taemsiean	would have been determined had no impairment been recognised. A reversal of the in	
tedt truiome spirores adt baask	An impairment is reversed only to the extent that the asset's carrying amount does not ex	
dentified.	as an expense in the Statement of Financial Performance in the period that the impairment is ic	
	Where items of heritage assets have been impaired, the carrying value is adjusted by the impa	
800	loss is charged to the Statement of Financial Performance.	
	Where the carrying amount of an item of heritage assets is greater than the estimated recoservice amount), it is written down immediately to its recoverable amount (or recoverable sen	
	Heritage assets	
	Statement of Financial Performance.	
mpairment is recognised in the	would have been determined had no impairment been recognised. A reversal of the in	
sceed the carrying amount that	An impairment is reversed only to the extent that the asset's carrying amount does not ex	
	Where the items of property, plant and equipment have been impaired, the carrying value is which is recognised as an expense in the Statement of Financial Performance in the period that	
	. ,	
	an impairment loss is charged to the Statement of Financial Performance.	
	Where the carrying amount of an item of property, plant and equipment is greater than the estecoverable service amount), it is written down immediately to its recoverable amount (or recoverable service).	
	Property, Plant and Equipment	
	tongging bue toold whenord	
	ateses isionsnii-non oilioege to triermisquii-	To reason the first of the firs
	revaluation increase.	
	of depreciation, had no impairment loss been recognised for the asset in prior years. Su Statement of Financial Performance unless the asset is carried at a revalued amount, in which	i
	of the asset does not exceed its recoverable amount, nor exceed the carrying amount that w	
nited so that the carrying amount	asset's recoverable amount since the last impairment loss was recognised. The reversal is lim	
sumptions used to determine the	A previously recognised impairment loss is reversed only if there has been a change in the ass	
	categories consistent with the function of the impaired asset.	
l Performance in those expense	Impairment losses of continuing operations are recognised in the Statement of Financial	
	identified impairment.	
	Where the asset is a non-cash generating asset the value-in-use is determined through restoration cost approach or service units approach. The decision to the approach to use is	
	, , , , , , , , , , , , , , , , , , ,	
	determining fair value less costs to sell, other fair value indicators are used.	
	discount rate that reflects current market assessments of the time value of money and the	
	For cash generating assets the value-in-use is determined as a function of the discounted future sasessing value-in-use for cash generating assets, the estimated future cash flows are discoun	
	Impairment of Non-Financial Assets (Continued)	01:1
	Impairment to Mon-Eigen Association of the Augustineas	UFF

AUDITOR-GENERAL	
	T
To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain or deficit exceeds ten percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in the Statement of Financial Performance over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised.	
For defined benefit plans the cost of providing the benefits is determined using the projected credit method. Actuarial valuations are conducted on an annual basis by independent actuaries separately for each benefit to determine the obligation.	ģ
The defined benefit plan of the municipality includes post retirement medical aid benefits and long service awards.	
Defined benefit plans	Ţ
and compensation.	
penefit that an employee will receive after retirement, usually dependent on one or more factors such as age, years of service	
A defined benefit plan is a plan that is not a defined contribution plan, Typically defined benefit plans define an amount of	
pay all employees the benefits relating to service in the current or prior periods.	
A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to	
The Municipality provides retirement contribution for its employees and councillors.	
Defined contribution plans	
Short term employee benefits are recognised in the Statement of Financial Performance as services are rendered, except for non-accumulating benefits, which are recognised when the specific event occurs. These short term employee benefits are measured at their undiscounted costs in the period the employee renders the related service or the specific event occurs.	
medical care).	
months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as	
Short term employee benefits encompasses all those benefits that become payable in the short term (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care).	tr.
Short-term employee benefits  Short term employee benefits encompasses all those benefits that become payable in the short term (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care).	III.
The entity tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is performed at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount) or recoverable smount, it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment or service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment useful life or the Statement of Financial Performance.  Irrespective of whether there is any indication of impairment, the municipality also tests intangible assets with an indefinite recoverable amount. This impairment test is performed during the annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.  Short-term employee benefits  Short-term employee benefits  Short-term employee benefits and as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care).	
impaired. An assessment of whether there is an indication of possible impairment is performed at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount) or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.  Irrespective of whether there is any indication of impairment, the municipality also tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.  Short-term employee benefits  Short-term employee benefits encompasses all those benefits that become payable in the short term (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care).	

Provisions	1.14
represent unspent government grant, subsidies and contributions from the public.	
Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They	
эге герауаріе.	
Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received	
Unspent Conditional Government Grants and Receipts	£1.13
any conditions attached are recognised as revenue when the asset is recognised.	
conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without	
the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is	i i i
Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet	
Government grants, transfers and donations	1.12
contributions to the plan.	
Any asset is limited to unrecognised actuarial losses, plus the present value of available refunds and reduction in future	
	10
assets.	
adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan	7
The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligation as	
to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.	
respects, the asset is treated in the same way as plan assets. In the Statement of Financial Performance, the expense relating	
obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other	T
When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit	
committed to curtailment or settlement.	
Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the municipality is demonstrably	
SOUTH AFRICA	TT:T ==
Employee benefits (continued)	111
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settle the obligation, the provision shall be derecognised.

onerous contract is recognised and measured as a provision.

of economic benefits is possible.

If it no longer probable that an outflow of resources embodying economic benefits or service potential will be required to

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow

Provisions are recognised when the Municipality has a present legal or constructive obligation as a result of past events, it it possible that an outflow of resource embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money,

adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

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#### 1.15 Revenue recognition

Revenue is derived from a variety of sources that include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

Each type of revenue is recognised upon the satisfaction of the recognition criteria as stipulated in the framework for the preparation and presentation of financial statements (GRAP 1), being, when it is probable that future economic benefits or service potential will flow to the municipality and the amount of revenue can be measured reliably.

Where revenue and the underlying asset (receivable) has already been recognised based on the information available at the time of the transaction and subsequently uncertainty arises as to the recoverability of the receivable, an impairment loss, is created and the provision is set off against the receivables.

#### Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered/goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

Service charges relating to electricity and water are based on consumption and basic charge as per Council resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are recognised as revenue monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced or accrued to the municipality. Adjustments are recognised as revenue in the invoicing period. period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid cards is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on consumption, using the tariffs approved from Council and are levied monthly.

Interest revenue is recognised on a time-proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

#### Revenue from Exchange Transactions (Continued)

Revenue arising from the application of the approved tariffs of charges is recognised when the relevant services is rendered by applying the relevant gazetted tariff. This includes the issuing of licenses and permits.

Income from agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods are passed to the consumer.

Revenue from the public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

#### Revenue from Non-exchange Transactions

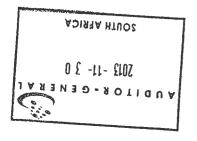
Revenue from non-exchange transactions refers to transactions where the municipality received revenue without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis with reference to the principal amount receivable and effective interest rate applicable.

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. Assets arising from fines are measured at the best estimate of the inflow of resources the municipality.

When an estimate can be made for the revenue amount that is expected to be collected from spot fines based on past experience of amounts collected, this is recognised as revenue. Where a reliable estimate cannot be made, revenue from spot fines is recognised when paid by the offender. Revenue from the issuing of summonses is only recognised when notified by the public prosecutor of the amount actually collected.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have equipment qualifies for recognition and first becomes available for use by the municipality. Where public contribution been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).



#### Revenue from Mon-exchange Transactions (Continued)

Revenue from the recovery of unauthorized, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue is measured at the fair value of the consideration received of receivable.

When, as a result of a non-exchange transaction, a municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

All unclaimed deposits are initially recognised as a liability until 12 months expires, when all unclaimed deposits into the Municipality's bank account will be treated as revenue as historical patters have indicated that minimal unidentified deposits are reclaimed after a period of twelve months. This assessment is performed annually at 30 June. Therefore, the substance of these transactions indicate that even though the prescription period for unclaimed monies is legally three years, it is reasonable to recognise all unclaimed monies older than twelve months as revenue. Although unclaimed deposits are recognised as revenue after 12 months, the Municipality still keeps record of these unclaimed deposits of three years in the recognised as revenue after 12 months. The Municipality still keeps record of these unclaimed deposits of three years in the event that a party should submit a claim after 12 months.

### 1.16 Borrowing costs

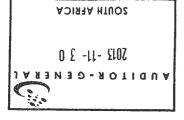
Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established. In such cases, the municipality will expense those borrowing costs related to a qualifying asset directly to the statement of financial performance. The municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. Borrowing costs incurred other than on qualifying assets are recognised as an expense in the statement of financial performance when incurred.

### 1.17 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.18 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure that was made in vain and would have been avoided had reasonable care been exercised. All expenditure relating to fruitless and wasteful expenditure is recognised as an expense (measured at actual cost incurred) in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.



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1.19 Irregular expenditure

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where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance. expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and Municipality's Supply Chain Management Policy. Irregular expenditure excludes unauthorised expenditure. Irregular Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.26 of 2003), the

#### 1.20 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997).

cash-backed. housing operating account. This legislated separate operating account is known as the Housing Development Fund and is fully Sections 15(5) and 16 of the Housing Act, which came into effect on 1 April 1998, required the Entity to maintain a separate

operating account, and be utilised by the Entity for housing development in accordance with the National Housing Policy. letting, sale or alienation of property, previously financed from government housing funds, to be paid into a separate In terms of section 14(4)(d)(ii)(aa), read with inter alia section 16(2), the Housing Act required that the net proceeds of any

#### L'21 Grants in-aid

Council annually awards grants to individuals and organisations based on merit. When making these transfers, Council does

- Receive any goods or services directly in return, as would be expected in a purchase or sale transaction

- Expect to be repaid in future; or
- Expect a financial return, as would be expected from an investment.

transfer occurred. These transfers are recognised in the annual financial statements as expenses in the period that the events giving rise to the

### XsT bebbA sulsV SS.1

The Council accounts for Value Added Tax on the cash basis.

### 1.23 Related Parties

common control. the other party in making financial and operating decisions or if the related party entity and another entity are subject to Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over

### Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the reporting entity;
- entity, and close members of the family of any such individual; Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the
- Key management personnel, and close members of the family of key management personnel; and
- bullet, or over which such a person is able to exercise significant influence. • Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in the 2nd and 3rd

### Key management personnel include:

- members of the Mayoral Committee. All directors or members of the governing body of the entity, being the Executive Mayor, Deputy Mayor, Speaker and
- Manager or as designated by the Municipal Manager. entity being the Municipal Manager, Chief Financial Officer and all other managers reporting directly to the Municipal Other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting

### 1.23 Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent liability could also be a present obligation that arises from past events, but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured with sufficient reliability.

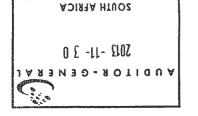
Management judgement is required when recognising and measuring contingent liabilities.

#### 1.24 Presentation of Budget Information

The annual budget figures have been presented in accordance with the GRAP reporting framework. A separate statement of comparison of budget and actual amounts, which forms part of the annual financial statements have been prepared. The comparison of budget and actual amount will be presented on the same accounting basis, same classification basis and for the same entity and period as for the approved budget. The budget of the municipality is taken for a stakeholder consultative process and upon approval, the approved budget is made publicly available.

Material differences in terms of the basis, timing or entity have been disclosed in the notes to the annual financial statements.

The most recent approved budget by Council is the final budget for the purpose of comparison with the actual amounts. A variance of more than 5% between the budgeted and actual is considered material.



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Ņ Figures In Rands Notes to the Financial Statements Annual Financial Statements for the year ended 30 June 2013 investment property Investment property Valuation Cost 9 882 100 2013 Carrying Value 9 882 100 Valuation Cost 9 053 400 2012 (Restated) Carrying Value 9 053 400

BREEDE VALLEY MUNICIPALITY

Reconciliation of Investment property - 2012 (Restated) Carrying Carrying Value 8 356 300 9 053 400 Disposals Disposals (2 219 000) Transfers Transfers 1 252 302 adjustment adjustment Fair value Fair value 1 795 398 697 100 Carrying Value Carrying Value Closing Closing 9 053 400 9 882 100

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality

Details of valuation

Details of property

Investment property

Other disclosures

Investment property

Reconciliation of investment property - 2013

Waardeerder is not connected to the municipality and has recent experience in the location and category of the investment property being valued. The effective date of the revaluations was 30 June 2013. Revaluations were performed by an independent valuer, Mr Lloyd, of De Kock Lloyd Eiendoms waardeerder. De Kock Lloyd Eiendoms

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Property, plant and equipment

Land

Buildings

equipment

Reconciliation of property, plant and equipment - 2013

(19 430 741) (857 527 480)

(149 407 239) (688 689 500)

Valuation Cost /

Accumulated depreciation

Carrying

Value

2012

1 805 667 699	(65 704 309)	(15 769)	(6 688 273)	(757 905)	107 095 250	1 771 738 702	
23 575 650	(5 334 849)	(15 769)	(523 394)	(395 175)	4 182 893	25 661 943	Other property, plant and equipment
1 439 147 790	(55 742 699)	,	1 538 325	145 639	101 102 904	1 392 103 620	Infrastructure
98 589 800	(4 626 761)		(2 328 204)	(20 988)	1 809 452	103 756 300	Buildings
244 354 458	1		(5 375 000)	(487 381)	1	250 216 839	Land
Carrying Value		loss				Value	
Closing	Depreciation	Impairment	l ransters	Uisposal	Additions	Carrying	

Reconciliation of property, plant and equipment - 2012

		(1001)	(11.017)	(20,000)			
1 771 738 70	- 1	(75.317)	(44 812)	(291 053)	73 820 606	1 762 518 925	
25 661 943	(5 602 099)	(49 676)	(2 086 570)	(106 555)	11 194 286	22 312 554	equipment
							Other property, plant and
1 392 103 620	(52 635 544)	(25 64 1)	2 041 758	(17 907)	61 959 757	1 380 781 198	Infrastructure
103 756 300	(5 952 007)	•		(34 704)	666 563	109 076 447	Buildings
250 216 839			•	(131 886)		250 348 726	Land
Carrying Value	Depreciation	loss	Tansters	Disposal	Additions	Value	

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Annual Financial Statements for the year ended 30 June 2013

# Notes to the Financial Statements

Figures In Rands

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Property, plant and equipment (continued)

Change in accounting estimate

should apply the change in estimate prospectively from the start of 2013 and therefore the depreciation charge was applied prospectively from 1 July 2012 over the remaining useful life of these it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. Management concluded that it entity's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recogised prospectively by including A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnii book values and nii remaining lives were identified. The assets. The effect of the change in accounting estimate is further disclosed in note 52.

Prior period error

error is further disclosed in note 42 being fully depreciated over a shorter useful life but still in use. This constitutes a prior period error and was corrected retrospectively in accordance with GRAP 3. The effect of the prior period A review of useful lives was done on assets. During the review of useful lives certain buildings and recreational facilities with inappropriate useful lives were identified resulting in these assets

Other Information

Refer to Appendix B for more detail on property, plant and equipment. A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality

The total cost of fully depreciated assets still in use amounts to R6 549 239. These are items that do not have an active market and remaining live, and cannot be sold when it is no longer in use.

Intangible assets

4

Cost/ Accumulated Carrying Value Cost/ Valuation amortisation 875 297 1 315 336 4 275 264 (213 880) 4 061 383 4 275 264 6 113 800 (1 177 120) 4 936 681 5 590 600	Accumulated Carrying Value Value amortisation Value S75 297 (963 240) 875 297 (213 880) 4 061 383 (1 177 120) 4 936 681
Carrying Value Val	CarryIng Value Cost Accum  Valuation amorti 240) 875 297 1 315 336 380) 4 061 383 4 275 264 120) 4 936 681 5 590 600
97 81 81	Cost/ Accum Valuation amorti 97 1 315 336 83 4 275 264 81 5 590 600
Cost/ Valuation 1 315 336 4 275 264 5 590 600	Accum Accum 1 amorti 15 336 75 264 0 600
	2012 Accumulated amortisation (786 625) (171 011) (957 638)

Reconcillation of intangible assets - 2013

	Right of use of water	Computer software	
4 632 965	4 104 253	528 712	Carrying Value
523 201		523 201	Additions
		•	Disposals
1	,		Impalment .
	•	•	Transfers
(219 485)	(42 869)	(176 616)	Amortisation
4 936 681	4 061 384	875 297	Closing Carrying Value

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Annual Financial Statements for the year ended 30 June 2013

Notes to the Financial Statements

Figures In Rands

Intangible assets (continued)

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Heritage assets

Carrying         Additions         Disposals         Impairment         Transfers         Amortisation         CI           Value         loss         Carry           483 172         156 927         -         -         -         (111 387)           4 147 006         -         -         -         -         (42 753)	4 632 96	(154 140)			•	•	156 927	4 630 178	
Carrying Additions Disposals Impairment Transfers Amortisation Clost Value loss (111 387)	4 104 253	(42 753)	•		ı			4 147 006	Right of use of water
Additions Disposals Impairment Transfers Amortisation loss	528 71	(111 387)					156 927	483 172	Computer software
Additions Disposals Impairment Transfers Amortisation	Carrying Value				loss			Value	
	Closing	Amortisation	sue,	Transf	Impairment	Disposals	Additions	Carrying	

2013

2012

238 705

Books - Africana and other Land Historic or Specific Culturally Significant Buildings Work of Art Valuation Cost / 10 784 100 1 851 000 4 409 167 17 282 972 238 705 impairment losses Accumulated CarryIng Value 10 784 100 1 851 000 4 409 167 17 282 972 238 705 Valuation
238 705
10 784 100
390 000 Cost / 11 412 805 Impairment losses Accumulated Carrying Value 10 784 100 390 000 11 412 805

Reconciliation of heritage assets - 2013

17 282 97	•	5 870 167			11 412 805	
4 409 167	1	4 409 167	•	,		Land Historic or Specific
1 851 000		1 461 000	,	•	390 000	Culturally Significant Buildings
10 784 100	,		,		10 784 100	Work of Art
238 705			•		238 705	Books - Africana and other
Closing Carrying Value	Impairment loss	Transfers	Disposal	Additions	Carrying Value	

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11 412 805

390 000

Culturally Significant Buildings

Land Historic or Specific

Books - Africana and other

Carrying Value

Additions

Disposal

Transfers

Impairment

loss

Carrying Value Closing

11 412 805

39

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Notes to the Financial Statements
Figures in Rands

Annual Financial Statements for the year ended 30 June 2013

BREEDE VALLEY MUNICIPALITY

Directive 3 - Transitional Provisions for High Capacity Municipalities

GRAP 103 - Heritage assets

that this process will be completed for inclusion in the 2015 financial statements. assets during the current period but did not measure all its heritage assets. The municipality is currently in the process of measuring its heritage assets in terms of GRAP 103 and it is expected The municipality opted to take advantage of the transitional provisions as contained in Directive 3 of the Accounting Standards Board, issued in May 2010. The municipality identified its heritage

Other Information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

# Annual Financial Statements for the year ended 30 June 2013 (2012 Restated) BREEDE VALLEY MUNICIPALITY

Notes to the Financial Statements

Use a manufacture of 2013	
anente	
sans and receivables  30 000 000	10.00
30 000 000 30 000 000 30 000 000 000 00	
30 000 000 met-thor	3
30 000 000	
nort term fixed deposits are made with various banks for a	
visod from 1 - 12 months. The interest rate earned as programs	
tween 4.95% and 6.20%. Investments are classified as current	1
ealdsviacen met god	
orsing selling scheme	-
1 005 644	-
ses: Provision for impairment (300 431)	1
elfare loans	١.
elfare 2 245 809	
ses: Provision for impairment (2 243 541)	
S 268	
Jannosnad Buisno	1
FTO 699 Bonnoziag gnisuo	
- frovision for impairment	1
120 696	
zinamegnst	1
18 045 035	
iss: Provision for impairment (15 267 323)	1
2777711	
ses: Current Portion transferred to current receivables	l
(243 645)	
(10 261)	
(159 614)	
screational	
13 769 054)	

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Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

2012 (restated) 2013 Figures In Rands Notes to the Financial Statements

# Long term receivables (continued)

Less: Provision for bad debt for short term portion of long term

receivables

Housing selling schemes

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Arrangements

Long term receivables - Non-current portion Long term receivables - Net

Long term receivables - Current portion

Housing Selling Scheme Loans

attract interest of prime plus 1 % per annum and are repayable over a maximum period of 30 years. Housing loans are granted to qualifying individuals in terms of the provincial administration's housing programme. These loans

4 454 263

3 632 804

(31112)

(3 188 875)

(129 423)

(887 ST)

69t LZ8

# Welfare Loans

attract interest at prime plus 1% per annum and are repayable over a maximum period of 30 years. Welfare loans are granted to qualifying organisations in terms of the provincial administrator's housing programme. These loans

# Housing Loans - Personnel

periods not exceeding 30 years. Housing loans were granted to personnel and attract interest at between 7.5% and 15% per annum and are repayable over

# **ATTANGEMENTS**

attract no interest and the repayment periods varies between 15 and 30 years. The arrangements consist of consumer debtors with whom the council has negotiated repayment terms. These arrangements

long term receivables are more than 365 days as long term debtors are classified as non-current assets in the financial As of 30 June 2013, long term debtors of R 3,632,804 (2012: R 2,920,644) were past due but not impaired. The ageing of these

ageing of these individually impaired receivables is more than 365 days based on the nature of long term receivables. receivables mainly relate to those debtors who have agreements with the municipality to pay their debt over a long period. The As of 30 June 2013, long term receivables of R 14,390,179 (2012; R 18,956,493) were impaired. The individually impaired

27 545 837

20 325 704

374 256

**778 218 9** 

# Inventories

.8

Housing Development projects Water (at fair value) Consumable stores

disclosed in note 28 - As included in General expenses. Inventories expenses for the year amounted to R12,909,810, as



18 055 161

00Þ SZZ 11

333 089

2 505 773

7 920 644

(5341 192)

(9 1 23 2 2 2 9 )

(158 027)

(016 69)

87L 989

Z49 976 9

# Annual Financial Statements for the year ended 30 June 2013 (2012 Restated) BREEDE VALLEY MUNICIPALITY

	atnements lai	Notes to the Financ

960 877 08	102 203 601	_	
816 781 4	960 128 9	Housing rental	
867 272 r	2 230 238	Housing Selling schemes	
2 461 306	3 076 545	Availability charges	
£80 8EZ 9	₽Z0 8Z9 Z	Refuse	
Z90 E07 7	769 676 LL	Sewerage	
899 609 Þ	3 e28 026	Sundries	
864 786 Of	177 170 41	Water	
894 696 76	969 Z88 ZE	Electricity	
900 896 6	12 322 578	Rates	
		Gross balances	
	snoi	Consumer debtors from exchange and non-exchange transact	١١.
4 404 682	0198148	South African Revenue Service	
		YAY Receivable	.0r
100 888	071 +00	-	0,
100 388	324 178	- upof our up versus des formans versus	
351 098	16 127	Increase/(decrease) in provision for the year	
331 008	338 001	Opening Balance	•
		Reconciliation of provision for impairment of trade and other receivables	
		As of 30 June 2013 other receivables of R 354,128 (2012 R 338,100) were impaired and provided for.	
		Trade and other receivables impaired	
498 686 G	614 888 91	-	
(100 855)	(354 128)	Less: Provision for impairment	
099 18	(367 736)	Lease asset	
149 69	149 69	Debtor: Traffic revenue	
338 882	29 89E	Coans granted	
157 156	187 189	PAYE: Personnel	
754 878	778 808 8	Debtors: Traffic fines	
377 620	377 620		
1 820 246		Debtor: Fraud	
1800 376	2 024 517	Other debtors	
990 721	1 910 972	Recoverable expenses	
908 789	3 904 203	Government subsidies	
Z69 08	353 000 353 000	Interest receivable	
422 643	422 643	Housing board subsidies Prepaid expenses	
		Other receivables from non-exchange transactions	.6
2012 (restated)	2013	se in Rands	ıngı ı
		s to the Financial Statements	



SOUTH AFRICA

# 

11.

Figures In Rands

Notes to the Financial Statements

Consumer debtors from exchange and non-exchange trans-	sactions (continued)	
Less: Provision for impairment	(327 003 07	(020 300 0/
Rates	(850 005 5)	(E78 880 S)
Electricity	(3 349 052)	(896 191 2)
Water	(262 078 E)	(154 878 t) (171 781 S)
Sundries	(1 282 tO3) (1 284 tO3)	(1 4 65 2 575)
Sewerage Refuse	(2 716 169)	(825 828)
Availability charges	(2 436 738)	(141 278 1)
Housing Selling schemes	(176 078)	(, 0.10.1)
Housing rental	(3 138 547)	(159 783 1)
	(28 634 225)	(817 478 E1)
Net balance		
Rates	8 732 120	7 922 332
Sectricity	149 889 48	32 197 810
Licentry Water	10 200 474	Z+0 60+ 6
Sundries	2 079 842	764 224 2
Sewerage	161 998 7	117 090 9
Refuse	998 196 7	4 412 254
Availability charges	708 669	991 989
Housing selling schemes	798 633 f	1 272 798
Housing centers	3 162 246	Z 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
imusi filieno. i		826 606 99
	978 693 87	
Total Consumer Debtors from Non-Exchange transactions	8 732 120	Z82 338
Total Consumer Debtors from Exchange transactions	64 837 256	940 186 89
Total Met Consumer Debtors	946 693 84	875 506 99
Rates (Non-Exchange)		
Current (0 -30 days)	3 876 166	871 S00 S
31 - 60 days	908 629	538 574 500 Z
sysb 06 - 18	320 497	132 761
91 - 120 days	Z30 465	906 96
121 - 365 days	6 276 231	287 199 1
Arrangements	£16 680 Þ	t08 96t 9
Less: Provision for impairment	(824 063 9)	(579 550 S)
	8 732 119	7 922 332
	611.707.0	700 770 1
Electricity (Exchange)	COV JCV CC	COC 920 OC
Current (0 -30 days)	37 436 483	202 976 202
37 - 60 days	340 574	017 492
sysb 06 - 19	966 ltl	049 701
91 - 120 days	3 6 96	792 429 f
121 - 365 days	3 926 936	702 620 J
Arrangements	1 250 326	
Less: Provision for impairment	(3 349 025)	(896 191 2)
	34 233 671	32 197 809
Water (Exchange)	770 720 3	3 016 330
Current (0 -30 days)	118 172 9	2 918 330
31-60 days	300 129	129 829
sysb 09 - 13	288 832	071 <b>0</b> 68
91 - 120 days	828 991	678 998
121 - 365 days	285 482 2 585 482	171 816
Arrangements	987 724 4	916 087 8
Less: Provision for impairment	(362 073 6)	(154 878 1)
	10 201 474	970 607 6

2013

AUDITOR-GENERAL
2013-11-30

970 607 6

2012 (restated)

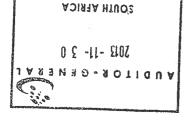
SOUTH AFRICA

10 201 474

# BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Spt 2	res In Ran
ner debtors from exchange and non-exchange transactions (continued)	musnoƏ
se (Exchange)	_
1 264 086 (20 -30 days)	
	91 - 60 d
	P 06 - 19
	91 - 120
	121 - 36
V=1 * -== 1:	Arranger
(758 217) tovision for impairment 2079 842 2 2 079 842	มส :รรอา
740 6 10 7	
ge (Exchange)	Sewerag
316 359 t (sysb 05-0)	_
	31 - 60 d
	P 06 - 19
	91 - 120
	151 - 36
	19gns11A
rovision for impairment (4 584 403)	_
7365 192	
	, 55.1,50
(Exchange) 680 349 (Exchange)	
	4.46
,	5 00 - 15 100 - 10
	D 06 - 19
	121 - 120
	:96 - 121 :980smA
(60 000 + (160 000 ) (160 000 ) (160 000 )	_
998 196 7	11:0003
000 100 7	
ility charges (Exchange)	idslisvA
(0-30 days) 233 165	Current (
	31 - 60 d
42r 08	P 06 - 19
	91 - 120
552,557,5	121 - 36
	Arranger
rovision for impairment (2 436 738)	Less: Pri
908 689	
g Selling schemes (Exchange)	gnisuoH
120 39 (sysb 05- 0)	
	31 - 60 q
	P 06 - 19
	91-120 q
	121 - 36
	Arranger
(FTE 078) the smill state of the state of th	Less: Pri
898 699 L	
g rental (Exchange)	_
(o-30 days) Z91 Z89	
702 007	31 - 60 d
	007 - 19
	91 - 120
	121 - 36
NOS DON C.	
ments 2 400 694 (547)	ug .330

AUDITOR-GENERAL 2013 -11- 3 0



2012 (restated)

# PREEDE VALLEY MUNICIPALITY Amnusl Financial Statements for the year ended 30 June 2013 (2012 Restated)

Notes to the Financial Statements
Figures in Rands

#### Trade and other receivables past due but not impaired 846 506 99 **73 699 374** 2 645 673 647 111 4 Adjustment of provision (2645673)(6271117) Bad debts written off (13 874 718) (58 634 552)Provision for impairment 960 844 08 102 203 299 Consumer debtors Reconciliation of consumer debtors 878 809 33 **718 699 ET** (13 874 718) (28 634 225) Less: Provision for impairment 960 877 08 102 203 599 25 840 559 191 841 14 121 - 355 days 1 573 923 158111 L 91 - 120 days 976 6Z8 L 101 759 2 sysb 09 - 18 2 934 465 2 961 926 31 - 60 days 48 299 203 23 653 484 Current (0 -30 days) 16101 1 266 044 EZZ 966 L 121 - 365 days 19 492 22 772 91 - 120 days 15473 906 899 sysb 06 - 18 203 222 31 - 60 days 98 490 1327555 908 878 1 Current (0 -30 days) National and provincial government 26 158 165 42 042 598 3 092 013 13 221 791 121-365 days 77E 69 415 987 91 - 120 days 108 78 581 493 et - 90 days 102 335 £90 89L 31 - 60 days 22 824 174 27 065 263 Current (0 -30 days) Industrial/ commercial 888 620 68 58 164 229 27 921 960 22 748 546 121 - 365 days 1 338 578 780 684 F 91 - 120 days 1 226 703 1 747 172 sysb 06 - 18 2 625 609 2 167 073 31 - 60 days 24 447 474 916 602 97 Current (0 -30 days) Consumers Summary of debtors by customer classification Consumer debtors from exchange and non-exchange transactions (continued)

2013

The Council regards consumer debtors to be due for outstanding amounts more than 30 days to be past due. The impairment of consumer debtors is calculated based on the historic payment rate per individual debtor.

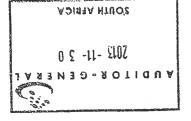
As of 30 June 2013, trade receivables of R 46,755,287 (2012: R 40,284,065) were fully performing.

As of 30 June 2013 consumer debtors of R 26,814,087 (2012; R 26,619,314) were past due not impaired. These relate to a number of independent customers for whom there is no recent history of default. The ageing analysis of these trade receivables is as follows:

76 619 37	26 814 087	Total
23 <b>0</b> 23 000	24 687 026	> 121 days
616 488	799 979	91 - 120 days
1001	971 099	24 - 90 days
1 630 274	630 263	31 - 60 days
<u>2012</u>	5013	

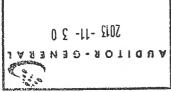
As of 30 June 2013, trade receivables of R 28,634,225 (2012: R 13,874,718) were impaired. The individually impaired receivables mainly relates to debtors with arrangement agreements with the municipality which are in unexpectantly difficult economic situations. The ageing of these receivables is as follows:

13 874 718	28 634 225	Total
728 210 21	26 362 779	> 121 days
461 244	09 <i>L</i> £89	91 - 120 days
£78 748	LLZ 469	84 - 90 days
£47 648	607 266	31 - 60 days
7107	C107	



PREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2013 (2012 Restate

		283 144 735		257 875 356
	Current liabilities - At amortised cost	28 503 504		129 057 32
	1000 poetinous IV.	107 110 107		
	Non-current liabilities - At amortised cost	264 641 231		232 144 735
	plus interest and collection charges outstanding at any time during			_
	Security provided in respect of Annuity Loans: Loan no. 556 i R36,700,000 of Debtors. The other loans are secured by the mun			
			233 00 000, pos	
	Refer to Appendix A for further information on long term liabilities.			
	eupon Ainuuv	283 144 735	·····	257 875 356
	Held at amortised cost Annuity Loans	283 144 735		257 875 356
.pr	Long term liabilities			
V L	acitilideil must pac I			
	Liabilities			(0.0.00.)
	Bank overdraft  Total Housing Development Fund Assets and	-		(163 631)
	•		<del> </del>	
	Other Debtors	-		10 275 446
	solded Sales Debtors	-		586 918 5
	following assets and liabilities:			
	The Housing Development Fund is represented by the			
	Operating account deficit	-		(997 769 2)
	Contributions from accum surplus of municipality	-		163 616
	sulgnus etsingorggenU	-		2 933 8 <del>4</del> 9
13.	Housing development fund			
	•	151 969 990	62 633 489	37 257 312
		2013	2012	2011
			sp pook palances	
	Account number 1000010312			
	ABSA Bank - Worcester Branch	123 545 664	62 252 629	40 223 290
	Account number / description	2013	2012 statement balances	2011
		loca	social fangantets	3
	The municipality had the following bank accounts:			
		121 988 865		<b>7</b> 26 699 99
	Bank balances	151 969 990	<del></del>	687 889 99
	Cash on hand	28 875		S6 485
	comprise the following balance sheet amounts:	nainha unnaa		
	Cash and cash equivalents consist of cash on hand and balance	eviune dasa. Sant enuiva	e woff dass and ni atnel	statements /
12.	Cash and cash equivalents			
	days remained unchanged. The industry norm is 42 - 45 days.			
	The average consumer debtors payment period for the year end	saw 6f0S anut 06 ba	91 days (2012: 83 day	ays). The debtors
	R36,700,000 of Debtors.			
			ai 733 .on neol bns	e only secured by
	Security provided in respect of Annuity Loans: Loan no. 556 is	s secured by Debtors		
	denominated in the following currency; South African Rand. Security provided in respect of Annuity Loans: Loan no. 556 is			
	Security provided in respect of Annuity Loans: Loan no. 556 is		g value of these trade	de receivables are
٠١،	denominated in the following currency; South African Rand. Security provided in respect of Annuity Loans: Loan no. 556 is	ying value. The carryin	g value of these trade	de receivables are
	Fair value of trade and other receivables approximate their carry denominated in the following currency; South African Rand.  Security provided in respect of Annuity Loans: Loan no. 556 is	ying value. The carryin		(restated) 21/02 (restated)



700 f 36 et 1 007 448

 $(250 \ 133)$ 

(P67 S2S)

(93 442 910)

(45 733 548)

778 282

911 758 3

138 143 792

696 699 bt

400 ا 96 6 ا	SS 636 050	
332 740	332 740	Public Contributions
-	-	Other Municipalities
12T 88	20 436	District Municipality
19 269 1	18 260 938	Provincial Government
300 000	3 7 18 936	National Government
		Conditional grants and receipts
		Unspent conditional grants comprises:
		15. Unspent Conditional grants and receipts
2012 (restated)	5013	igures in Rands
		Votes to the Financial Statements
	3 (2012 Restated)	Annual Financial Statements for the year ended 30 June 201
A HTUO'S		BKEEDE VALLEY MUNICIPALITY

for further detail regarding unspent conditional grants. conditions met. Where the total of the allocations has been utilised, all the conditions have been met. Also refer to Appendix D be met when the balance of the allocations is utilised. The percentage of the allocations utilised is an indication of the set. Where all the conditions have not yet been met, the total allocations have not been utilised. The outstanding conditions will deposited into the Council's own bank account. The allocations received have been utilised in accordance with the conditions The allocations and subsidies received from National and Provincial Government as well the District Municipality, has been

22 636 050

4 326 846

(844 700 f)

(909 861 401)

(647 866 88)

170 039 733

19661

(93 840)

#### Provisions 19

Non - Current Provisions

Included in Other Debtors

Conditions met - other capital jobs

Conditions met - operating account Conditions met - housing projects

Balance unspent at beginning of the year

Reconciliation of unspent conditional grants

Conditions met - capital grants

From other debtors

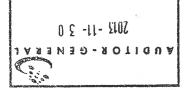
Other receipts

Other capital receipts

Total Government receipts

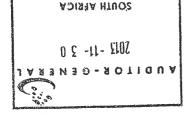
27 878 834		88 223	119 067 72	<del></del>
27 878 834	•	88 223	27 790 611	
				Provision for the rehabilitation of landfill
	during the year		Balance	
lsto <u>T</u>	Reversed	anoiti <b>bb</b> A	<b>p</b> nin <b>9</b> qO	
				Reconciliation of provisions - 2012
30 141 908	<del>-</del>	2 263 074	27 878 834	
30 141 908	•	2 263 074	27 878 834	etie et
				Provision for the rehabilitation of landfill
	during the year		gajance	
letoT	Reversed	anoitibbA	QuinaqO	
				Reconciliation of provisions - 2013

independent expert. expenses have been incurred to date and the only movement is the contribution for the year. An assessment was done by an sites, the municipality will incur rehabilitation cost to restore the sites at the end of their usefull lives, estimated to be in 2017. No The provision for landfill site was done for De Doorns and Worcester landfill sites. In terms of the licensing of the landfill refuse



Actuarial (gains) losses	<del></del>	880 000	<del></del>	910 000 2 00 <del>4</del> 000
Negative past service cost		- 800 000		(000 108)
Interest cost		942 000		000 996
Current service cost		1 020 000		000 626
Long service awards: Net expense recogni	pas	000 000 7		000 000
		14 238 000		ا2 کوع 000
Net expense recognised	name.	2 842 000		2 004 000
Benefits paid		(000 468)		(000 699)
Opening balance		12 593 000		11 249 000
Long service awards: Movements		40 603 000		000 016 11
	_	23 637 000		19 934 000
Actuarial (gains)/losses		000 109 6		8 611 000
Interest cost		9 202 000		000 099 L
Current service cost		4 634 000		3 663 000
recognised				
Post-Retirement medical aid benefit:	expense 19M			
		121 328 000		101 424 000
Net expense recognised		23 637 000		000 <del>1</del> 26 61
Benefits paid		(000 £97 £)		(3 225 000)
Opening balance		101 454 000		82 045 000
Post-Retirement medical aid benefit: Mover	strien			
		2 222 624		2 380 023
- Performance bonus	<del></del>	436 293		470 330
- Long Service Awards		188 796		878 443
sid benefits		4 152 450		3 981 250
- Provision for Post-Retirement medical		031 631 1		3 001 350
Current employee benefits				
cimenal constant arrange		130 745 669		108 881 901
- Long Service Awards		13 570 119	<del></del>	41 999 PF
observe coinced age !				
sid benefits		099 971 711		097 274 76
- Provision for Post-Retirement medical sid benefits		117 175 650		03T ST4 T6
Non-current employee benefits - Provision for Post-Retirement medical sid benefits		033 371 711		057 <b>2</b> 74 76
- Provision for Post-Retirement medical sid benefits	est as the assessmen		s had not taken place :	
date.  Non-current employee benefits - Provision for Post-Retirement medical aid benefits	96 586 884	ıt of S56 employee		gnihoqən ərli is
date.  Non-current employee benefits  - Provision for Post-Retirement medical aid benefits			(595 884)	
Performance bonuses are paid one year in am date.  Non-current employee benefits - Provision for Post-Retirement medical aid benefits	₱88 98 <u>9</u> 96	18 227 330 It of S56 employee		114 518 330 at the reporting
Performance bonus  Performance bonuses are paid one year in arr date.  Non-current employee benefits - Provision for Post-Retirement medical aid benefits	000 642 11 588 884 588 884	1 345 000 470 330 16 556 employee	(595 884)	12 694 000 470 330 114 518 330
Long Service Awards Performance bonuses are paid one year in arr date. Non-current employee benefits - Provision for Post-Retirement medical sid benefits	788 985 96 788 989 98	470 330 16 556 employee	(595 884)	470 330 114 518 330
benefits  Long Service Awards Performance bonuses are paid one year in and date.  Non-current employee benefits - Provision for Post-Retirement medical sid benefits	85 042 000 11 249 000 295 884 96 586 884	16 412 000 1 345 000 470 330 18 227 330	- (295 884) (295 884)	101 454 000 100 463 S1 100 330 110 470 330 110 10 10 10 10 10 10 10 10 10 10 10 10
Provision for Post-Retirement medical sid benefits  Long Service Awards  Performance bonuses are paid one year in an date.  Non-current employee benefits  Provision for Post-Retirement medical sid benefits	85 042 000 11 249 000 488 882 488 888	1 345 000 470 330 16 556 employee	- (488 262) (488 262)	12 694 000 470 330 114 518 330
benefits  Long Service Awards Performance bonuses are paid one year in and date.  Non-current employee benefits - Provision for Post-Retirement medical sid benefits	Opening Balance 85 042 000 11 249 000 188 882 295 884	16 412 000 1 345 000 470 330 18 227 330	Reversed during the year (295 884)	101 454 000 100 463 S1 100 330 110 470 330 110 10 10 10 10 10 10 10 10 10 10 10 10
Reconciliation of provisions - 2012 Provision for Post-Retirement medical aid benefits Long Service Awards Performance bonuse Performance bonuses are paid one year in arr date.  Non-current employee benefits - Provision for Post-Retirement medical aid benefits	Opening Balance 85 042 000 11 249 000 11 249 000 295 884	Additions Additions Additions A 12 000 A 12 000 A 20 330	(253 431) Reversed during the year (295 884)	136 301 293 Total
Performance bonus  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Long Service Awards Performance bonuses are paid one year in arr date.  Non-current employee benefits date.  - Provision for Post-Retirement medical aid benefits	470 330 114 518 330 Opening Balance 11 249 000 11 249 000 11 249 000 11 249 000	A66 812 A66 360 SS anoilibbA anoilibbA A72 000 A72 000 A84 000 A95 000 A96 0	Reversed during the year (295 884)	136 301 293 Total  Tota
Long Service Awards  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Performance bonuses are paid one year in and date.  Non-current employee benefits  aid benefits  sid benefits	12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000 11 249 000	A44 000 449 1944 25 036 394 25 036 396 396 396 396 396 19 19 19 19 19 19 19 19 19 19 19 19 19	(253 431) Reversed during the year (295 884)	136 301 293 Total
benefits  Long Service Awards Performance bonus  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Performance bonuses are paid one year in and date.  Non-current employee benefits  aid benefits  sid benefits	470 330 114 518 330 Opening Balance 11 249 000 11 249 000 11 249 000 11 249 000	A66 812 A66 360 SS anoilibbA anoilibbA A72 000 A72 000 A84 000 A95 000 A96 0	(253 431) Reversed during the year (295 884)	136 301 293 Total  Tota
Long Service Awards  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Performance bonuses are paid one year in and date.  Non-current employee benefits  aid benefits  sid benefits	101 454 000 12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 884	A44 000 449 1944 25 036 394 25 036 396 396 396 396 396 19 19 19 19 19 19 19 19 19 19 19 19 19	(263 431) (263 431) (263 431) Reversed during the year	14 538 000 435 293 136 301 293 1501 1501 1501 1501 1501 1501 1501 150
benefits  Long Service Awards Performance bonus  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Performance bonuses are paid one year in and date.  Non-current employee benefits  aid benefits  sid benefits	12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000 11 249 000	A44 000 449 1944 25 036 394 25 036 396 396 396 396 396 19 19 19 19 19 19 19 19 19 19 19 19 19	(253 431) (253 431) Reversed during the year (295 884)	121 328 000 12 598 000 12 594 000 12 594 000 13 454 000 14 518 330 14 518 330
Provision for Post-Retirement medical aid benefits  Long Service Awards  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Performance bonuses are paid one year in an date.  Non-current employee benefits  date.  - Provision for Post-Retirement medical aid aste.  - Retionation for Post-Retirement medical aid aste.  - Retionation for Post-Retirement medical aid aid benefits	Balance 101 454 000 12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000	19 874 000 19 874 000 21 8 394 22 036 394 Additions 16 412 000 13 345 000 470 330 18 227 330 11 06 S56 employee	- (263 431)  Reversed during the year  (295 884)  (295 884)	14 538 000 435 293 136 301 293 1501 1501 1501 1501 1501 1501 1501 150
Reconciliation of provisions - 2013  Provision for Post-Retirement medical aid benefits  Long Service Awards  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Long Service Awards  Long Service Awards  Performance bonuses are paid one year in an date.	Balance 101 454 000 12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000	19 874 000 19 874 000 21 8 394 22 036 394 Additions 16 412 000 13 345 000 470 330 18 227 330 11 06 S56 employee	- (263 431) (263 431) Reversed during the year - (295 884)	121 328 000 12 598 000 12 594 000 12 594 000 13 454 000 14 518 330 14 518 330
Provision for Post-Retirement medical aid benefits  Long Service Awards  Reconciliation of provisions - 2012  Provision for Post-Retirement medical aid benefits  Performance bonuses are paid one year in an date.  Non-current employee benefits  date.  - Provision for Post-Retirement medical aid aste.  - Retionation for Post-Retirement medical aid aste.  - Retionation for Post-Retirement medical aid aid benefits	Balance 101 454 000 12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000	19 874 000 19 874 000 21 8 394 22 036 394 Additions 16 412 000 13 345 000 470 330 18 227 330 11 06 S56 employee	- (263 431) (263 431) Reversed during the year - (295 884)	121 328 000 12 598 000 12 594 000 12 594 000 13 454 000 14 518 330 14 518 330
Employee Benefits  Reconciliation of provisions - 2013  Provision for Post-Retirement medical aid benefits  Performance bonus  Performance bonuses are paid one year in an date.  Non-current employee benefits date.  Hond-current employee benefits and date.  Non-current employee benefits and date.	Balance 101 454 000 12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000	19 874 000 19 874 000 21 8 394 22 036 394 Additions 16 412 000 13 345 000 470 330 18 227 330 11 06 S56 employee	Reversed during the year (253 431)  Reversed during the year (255 884)	121 328 000 12 598 000 12 594 000 12 594 000 13 454 000 14 518 330 14 518 330
Employee Benefits  Reconciliation of provisions - 2013  Provision for Post-Retirement medical aid benefits  Performance Awards  Provision for Post-Retirement medical aid benefits  Long Service Awards  Performance bonuses are paid one year in an Performance bonus  Performance bonuses  Alon-current employee benefits  date.	Balance 101 454 000 12 594 000 470 330 114 518 330 Opening Balance 85 042 000 11 249 000 11 249 000 11 249 000	Additions 19 874 000 218 394 22 036 394 Additions 16 412 000 17 46 000 17 45 000 470 330 17 61 330	Reversed during the year (253 431)  Reversed during the year (255 884)	Total 121 328 000 14 538 000 14 538 293 136 301 293 101 454 000 101 454 000 101 454 000 101 454 000 101 454 000 101 454 000 101 454 000

Refer to note 18 for further disclosures of post-retirement medical aid benefits and long service awards.



	buvcipal member.		
	event of the principal members' death in-service. In the event of the de	e death of the principal member, the spo	se becomes th
	sbonse and child dependants of an employee are entitled to a 60% and		
	Current and continuation members receive a 60% and 70% subsidy resp	respectively of medical and contributions	retirement. Th
	Post-Retirement medical aid benefit		
	Defined benefit plan		
.81	Retirement benefit		
n <u>bi∃</u>	res in Rands	Z013 S	2 (restated)
Note	s to the Financial Statements		
ıuu\	asl Financial Statements for the year ended 30 June 2013 (2012 Restate	(belsied)	
388	EDE VALLEY MUNICIPALITY		no,s
			301

Long service awards

benefit plan.

convert the additional leave into a cash amount. All permanent employees are entitled to a specified number of days additional leave based on their service. The employee may

In 2013, 55% (2012: 51%) of the employees belonged to the above plan. The plan is defined as a post-retirement medical

In 2013, 11% (2012: 8%) of the employees qualified for long service awards.

# 2012/2013 Sensitivity analysis

sensitivity of the valuation result to a 1% increase and 1% decrease in the assumed healthcare cost inflation assumption. The value of the liabilities is particularly sensitive to the assumed rate of healthcare cost inflation. The table below sets out th

			Healthcare cost inflation sensitivity (R'000)
1% increase	Base (8.10%)	1% decrease	
(144 629)	(121 382)	(130 601)	Defined Benefit Oblitgation
(009 9)	(601 8)	(4004)	Service Cost (Next Financial Year)
(13 129)	(996 01)	(472 9)	Interest Cost (Next Financial Year)

# 2011/2012

sensitivity of the valuation result to a 1% increase and 1% decrease in the assumed healthcare cost inflation assumption. The value of the liabilities is particularly sensitive to the assumed rate of healthcare cost inflation. The table below sets out th

			Healthcare cost inflation sensitivity (R'000)
1% increase	(%0č.7) əssB	1% decrease	
270021	101454	£4788	Defined Benefit Oblitgation
27 <b>4</b> 8	5133	4125	Service Cost (Next Financial Year)
92601	1616	7824	Interest Cost (Next Financial Year)

# Key assumptions used

service awards. The key assumptions used by the experts are listed below for the last valuation on 30 June 2013. The municipality made use of an independent firm to perform the valuation of post-retirement medical aid benefits and long

%09.7 %08.7	%08.7 %01.8	Long service awards Discount rate Salary inflation
%09` <i>L</i> %00`6	%00.e %01.8	Post-Retirement medical aid benefit Discount rates Health care cost inflation

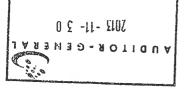
towards the defined benefit plan: benefit and partly defined contribution plan. The following is disclosed in the regard to the member municipalities responsibility The Cape Joint Pension fund is a multi-employer plan that is managed for a number of municipalities that is partly defined



%01.8 noitethri yrsts	
Discount rate 7.80%	
Long service awards Discount of	
Health care cost inflation 8.10%	
Discount rate 9.00%	
Post-Retirement medical aid benefit	
13 623 125	
Contributions to medical aid fund for pensioners 3 762 510 3 5	
Contributions to medical aid funds for Councillors	
Contributions to medical aid funds for employees 10 060 769 9 4	
exbeuseq	
Councillors retirement funding: The contributions have been 791 149	
Councillors Pension Fund. Contributed by Council in respect of	
Contributions who elected so are members of the Municipal	
funding. The contributions have been expensed. 19 234 820 10 10	
Contributions by Council in respect of employees retirement	
The valuators of the respective funds were satisfied that the plan is in a sound financial position.	
The last valuation of the SAWWU National Provident Fund was done on 30 June 2008. The last valuation of the SALA Pension Fund was done on 1 July 2010. The last valuation of the Cape Joint Retirement Fund was performed on 30 June 2012	
contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose. The municipality is under no obligation to cover any unfunded benefits.	
It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Dividend growth  Salary increases  Salary increases  Defined contribution plan  It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Price inflation  5.00%  5.50%  Dividend growth  Salary increases  Salary increases  Salary increases  Defined contribution plan  It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution plan  Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Post-retirement interest rate  Price inflation  Price inflation provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.  5.50%  6.50%  6.50%  6.50%  6.50%  7.50%  7.50%  8.50%  8.50%  8.50%  8.50%  8.50%  9.50%	
Price inflation  5.00%  5.50%  Dividend growth  Salary increases  Salary increases  Salary increases  Defined contribution plan  It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution plan  Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Pre-retirement interest rate Post-retirement interest rate Post-retirement interest rate Price inflation Plan  5.50%  6.50%  6.50%  6.50%  6.50%  7.50%  7.50%  8.50%  7.50%  8.50%  8.50%  8.50%  8.50%  9.5	
Expense silowance 2  Less: Member contributions  Key assumptions used Pre-retirement interest rate Price inflation Dividend growth Salary increases Salary incr	
Desith and withdrawal benefits 2  Expense allowance 2  Less: Member contributions  Key assumptions used  Pre-retirement interest rate Post-retirement interest rate Post-retirement interest rate Post-retirement interest rate Dividend growth Salary increases Sala	
Expense silowance 2  Less: Member contributions  Key assumptions used Pre-retirement interest rate Price inflation Dividend growth Salary increases Salary incr	
Retirement benefits 3  Death and withdrawal benefits 2  Expense allowance 2  Less: Member contributions  Rey assumptions used 3  Pre-retirement interest rate 5  Post-retirement interest rate 5  Post-retirement interest rate 6  Post-retirement interest rate 6  Dividend growth 5  Salary increases 5.50%  Defined contribution plan 5.50%  Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Salary weighted average service (years)  Future service contribution rate as % of salaries  Future service contribution rate as % of salaries  Retirement benefits  Destribution brown as allowance  Key assumptions  Cass: Member contributions  Rey assumptions used  Pre-retirement interest rate  Pre-retirement interest rate  Salary increases  Salary increases  Defined contribution plan  It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution plan  Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Salary weighted average service (years)  Salary weighted average service (years)  Future service contribution rate as % of salaries  Retirement benefits  Destribution to sold salaries  Rey assumptions  Rey assumptions  Rey assumptions  Rey assumptions  Salary increases  Defined contribution plan  It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution plan  Salary increases  Salary increa	
Annual pensionable salaries (Rm) 538 Salary weighted average service (years) 538 Future service contribution rate as % of salaries Expense allowance Death and withdrawal benefits 534% Fire-retirement interest rate 65.34% Shiry increases 5.50% Defined contribution plan Salary increases 5.50% Defined contribution plan Salary increases 5.50% Sontribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose. Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose. Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose. Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose. Contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.	
Salary weighted average service (years)  Salary weighted average service (years)  Future service contribution rate as % of salaries  Retirement benefits  Destribution to sold salaries  Rey assumptions  Rey assumptions  Rey assumptions  Rey assumptions  Salary increases  Defined contribution plan  It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution plan  Salary increases  Salary increa	
Salary weighted average service (Vears) Setirement benefits Expense allowance Expense allowance Death and withdrawal benefits Expense allowance Salary increase allowance Dividend growth Salary increases	
Summary statistics  Active members Salary weighted average service (years)  Expense allowance  Desir and withdrawal benefits  Proceintement interest rate  Proceintement interest rate  Defined contribution plan  Salary increases	
Salary weighted average service (years)  Future service contribution plan  Salary weighted average service (years)  Fost-retinement interest rate  Proce-inflation  Defined contribution plan  Salary increases  Salary weighted solves are service (years)  Tables  T	
Salary weighted average service (vears)  Salary weighted average service (vears)  Expense allowance  Salary weighted average service (vears)  Salary weighted average service (vears)  Salary weighted average service (vears)  Selary weighted average service (vears)  Salary weighted av	
3 036 response to state s	18.
First condition of the funds of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the policy of the municipality to provide retirement benefits of the penefits of the policy of the municipality to provide retirement benefits of the policy of the municipality of provide retirement benefits to 2013 594 (2012:604) employees. A number of 2.50% on the formal part of the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of contribution plan on the provident funds, all of which are subject to the Pensions Fund Act axist for this purpose.	



	The valuations for land and improvements include De Doorns, Ra	s. The last general valuation car	
	The valuations for land and improvements include De Doorns, Ra		ne into effect on 1 July 20.
		awsonville, Touwsriver, Worceste	r and rural areas.
		000 699 999 91	11 213 224 47
	Improvements	000 990 609 1	10 728 337 00
	Land	1 026 504 000	74 716 487 14 716 487 01
	1	000 703 330 7	. 7 2 7 0 7 0 2
	snoiteulsV		
	Property rates	699 186 16	93 300 96
	Rates received		
21.	Property Rates		
	Guarantees held in lieu of Electricity and Water Deposits	26 800	Se 9C
	Guarantees		
	55548225119	3 094 624	Z 898 Z
	Water	1 226 268	1 385 60
	Electricity	1 238 026	1 480 23
.02	Consumer deposits		
	The prior year was restated as result of WCA Creditor provio	nen ioi ietiozbeciivety. Veiei io	ian iailtini ini cu.ce ainii
	241	of sedecil the mean end and beh	ob sedbud sed 60.6% edge
	are denominated in the following currency: South African Rand.		
	The fair value of trade and other payables approximates their can be following currency: South African Rand.	arrying amounts. The carrying ar	nount of these trade payabl
		anying amounts. The canying an	nount of these trade payabl
	Fair value of trade and other payables:	842 896 66	g6 £73 37
	Retentions  Fair value of trade and other payables:  The fair value of trade and other payables approximates their cannot be a second other payables.	15 665 248 842 659 963 248	88 515 91 96 513 92
	Lease liability Retentions Fair value of trade and other payables: The fair value of trade and other payables:	765 278 156 662 784 842 639 963 248	C1 S20 1 88 414 01 86 678 87
	Creditors balances closed. Debtors accounts: Fraud Lease liability Retentions Fair value of trade and other payables: The fair value of trade and other payables approximates their ca	15 665 248 842 659 963 248	79 778 C1 220 1 68 214 01 C8 278 37
	South African Revenue Service: Penalties and interest Creditors balances closed. Debtors accounts: Fraud Lease liability Retentions Fair value of trade and other payables: The fair value of trade and other payables approximates their ca	776 520 776 529 761 539 842 536 66	25 279 26 272 1 27 270 1 28 212 21 28 213 21
	Other payables South African Revenue Service: Penalties and interest Creditors balances closed. Debtors accounts: Fraud Lease liability Retentions Retentions The fair value of trade and other payables:	346 345 1 620 776 761 523 31 761 529 66	01 284 1 62 578 63 776 61 520 1 62 578 67
	Sundry Deposits Other payables South African Revenue Service: Penalties and interest Creditors balances closed. Debtors accounts: Fraud Lease liability Retentions Retentions The fair value of trade and other payables:	646 845 1 646 845 1 620 875 8 621 629 845 848 845 859 845 859 845 848	69 864 01 584 1 26 576 73 776 61 520 1 62 578 37
	Staff leave accrual Sundry Deposits Sundry Deposits Other payables South African Revenue Service: Penalties and interest Lease liability Retentions Retentions The fair value of trade and other payables:	077 845 81 171 784 346 345 1 762 84 761 538 31 761 538 31 845 859 99	18 527 51 69 864 17 284 1 18 775 17 270 17 220 1 18 414 01 18 414 01
	Payments received in advance Staff leave accrual Sundry Deposits Other payables South African Revenue Service: Penalties and interest Creditors balances closed. Debtors accounts: Fraud Lease liability Retentions Retentions The fair value of trade and other payables:	308 868 8 077 342 81 346 342 1 762 378 762 378 761 259 31 845 859 69	72 806 2 18 857 81 18 857 81 10 284 1 20 778 10 120 1 11 20 1 10 850 1 10 8
*61	Trade payables Payments received in advance Staff leave accrual Staff leave accrual Other payables Creditors balances closed. Debtors accounts: Fraud Creditors balances closed. Debtors accounts: Fraud Retentions Retentions The fair value of trade and other payables:	077 845 81 171 784 346 345 1 762 84 761 538 31 761 538 31 845 859 99	18 527 51 69 864 17 284 1 18 775 17 270 17 220 1 18 414 01 18 414 01
.61	Payments received in advance Staff leave accrual Sundry Deposits Other payables South African Revenue Service: Penalties and interest Creditors balances closed. Debtors accounts: Fraud Lease liability Retentions Retentions The fair value of trade and other payables:	308 868 8 077 342 81 346 342 1 762 378 762 378 761 259 31 845 859 69	72 806 2 18 857 81 18 857 81 10 284 1 20 778 10 120 1 11 20 1 10 850 1 10 8



SOUTH AFRICA

2012 (restated)

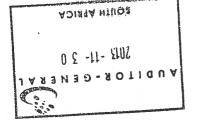
Punnsi Liusucisi Statementa tot the year ended 30 June 2013 (2012 Restated) BREEDE VALLEY MUNICIPALITY

Figures in Rands

Notes to the Financial Statements

771 453 8 790 837 410 326 01	8 999 932 2 4 30 844 31 8 364 11	Infrastructure/Site Rental Rental of facilities and equipment	
		Rental income	.92
001 769 (784 37£)	891 14 86 398 1 828 482 9	Water stock movement Fair value adjustment on investment property (Loss)/Gain	
(840 142 01) (829 629)	(625 356 Tr)	Opening balance Closing balance	
(189 260 1)	3 398 260	Discounting of long term receivables: Movement for the year	
		Fair value adjustments	72.
0 300 420 5 502 311 2 000 303 5 203 240	3 786 209 1 910 681 2 309 189 8 006 079	Bank Interest earned - external investments Interest - outstanding debtors	
373 032 0	000 002 0	Еілалсе ілсоте	.24.
		Refer to Appendix F for further detail regarding grants received.	
000 408 98 842 857 84 842 857 84 644 814 858 218 760 892 1 878 619 878 619 878 619 878 619	000 986 29 64 490 683 64 463 65 690 600 65 690 600 65 690 600 65 690 600 65 690 600 65 690 600 65 600	Equitable share Capital grants Capital grants Other grants and donations Cape Wine lands District Municipality Systems Improvement Grant Financial Management Grant Provincial Government	
		Government grants and subsidies	23.
247 400 742 44 364 678 56 465 985 725 122 685 725 122 685	270 824 425 54 005 104 54 005 104 75 904 657	Sale of electricity Sale of water Sewerage and sanitation charges Refuse removal	
		Service charges	22.

2013



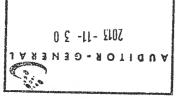
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

.82

Rentel Street Bins Royalties		686 426 677 483	1 323 696
Zender Document	s	764 ST 021 930	785 74 878 417
Rentel Street Bins			
Photocopies and F Recovery of expen	nditure	678 S11 685 S	590 211 54 400
Miscellaneous inco Metwork upgrading		528 083 528 623	270 982 089 511
rand sales	540	942 T	41S 34
Interest car loans,	hterest car loans, housing loans, sundry and township development	125 888	673 <b>4</b> £1
Garden refuse spe Handling charges	cısı temovais	969 698 969 698	ZS1 152 847 752
Entrance fees Fire fighting charge		829 Z04 977 888	9£0 8f4
Commision Receiv	·	086 961	369 871 489 814
Connection fees  Connection Meters	S	145 63 88 078	277 080 f 014 004
Cleaning Block Dr. Clearance Certifica		487 841 297 341	Z67 9Z1 L90 Z71
Burial fees		120 613	£28 782
Building plan fees Bulk Service Levie		990 621 962 474	878 708 182 124
Bathing Tickets Building Clause		39 883 261 031	748 848 846 848
eet nottstrainimbA	s: Credit Control	941 735 I	128 177 1
Other income			
ures in Rands		2013	2012 (restated)

Loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.

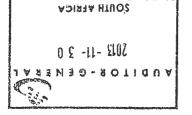
Insurance	Z 652 467	196 0Z <del>7</del> Z
Healthcare and Hygiene services	363 244	6 <del>1</del> 9
Fuel and oil	607 £32 3	101 464 A
Flowers	913 7	0199
Entertainment	868 376	403 780
Emergency relief	•	<del>1</del> 98 09
Electricity	⊅68 090 ↓	849 816
Driver license expense	915 030	025 464
Digging of graves	683 643	672 361
Consumables	Z64 Z61	250 202
Consulting and professional fees	1 832 458	1 386 828
Connections	150 21	619
Conferences and seminars	841 88	Z9Z 19
Community development and training	989 S	281 8
Communication	687 21	880 63
Commission paid	887 748	610 249
Cleaning	152 080	140 920
Chemicals	Z Z0Z 095	899 988 L
CDW Programme	338 286	336 205
Bursanes	199 020	001 861
Bank charges	1 299 983	128 660
Auditors remuneration	2 509 696	907 066 1
Access to basic services	1 196 220	-
Advertising	473 087	667 27 <i>4</i>
General expenses		



SOUTH AFRICA

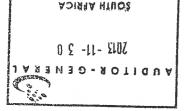
BREEDE VALLEY MUNICIPALITY BREEDE 30 June 2013 (2012 Restated)

(bestatear) 210S	2013	se to the Financial Statements ires in Rands	
		General expenses (continued)	.82
257 931	9Z0 68	Interpreting Services	
Z1 788 8	954 fea 7	Lease rentals on operating lease	
80 001 1	1146 124	Levies	
296 94	863 86	Loss of water and library materials	
748 32	<b>799 768</b>	Materials and Stores	
21 189	074 BB1	Motor vehicle expenses	
1 620 08 <del>,</del>	1 745 935	Operating Grant expenditure	
.08 12e	17 7 12	Other expenses	
781 3 <del>4</del> 6	986 131	- SMd	
751 136	802 797	Postage and courier	
1 332 76	114 S94 I	Printing and stationery	
8 <del>7</del> 6 6 <del>7</del> 9 l)	(931 520)	Workshop charges	
90 848	Z88 Z20	Project maintenance costs	
	30 270	Public Participation	
828 356	917 408	Refuse	
429 40	1 039 404	Royalties and license fees	
120 000	150 000	Service level agreement	
164 048	188 304	Servicing of Summonses	
29 42	45 737	Staff welfare	
1 161 209	178 370 1	Subsistence and travel	
1 253 760	1 784 722	Subscriptions and membership fees	
25 630	955 44	Survey fees	
3 120 806	909 6ቱረ ይ	Telephone and fax	
25 E03 EE	20 800 678	Top Structure expenses	
1 008 833	2 292 185	Traffic: Rental Speed Cameras	
869 946 t	108 988 f	Training T	
43 203	<b>₽</b> £9 6↓	Transfer fees	
.48	-	Insproper and Ingies and Ingeneral	
1129511	1 368 336	Valuation expenses	
300 000	689 621	Ward committee projects	
ZE 061	307 117	Youth Development Program	
82 042 443	74 218 425		
		store betelen gavalumi	00
		Employee related costs	.62
79E 087 e01	784 614 311	sasic	
8 152 167	640 ₹08 8	Bonus	
12 929 497	972 828 E1	Medical aid contributions	
199 899	1142 568	UIF	
)	747 911 1	WCA	
90 244 1	8E9 638 t	Skills development levies	
997 160 S	281 991 S	Group Life Insurance	
92 871 81	19 244 912	Retirement Fund	
79 788 7	919 015	Travel and car allowances	
6Z8 89G 6	11 225 563	Overtime payments	
. <b>18 969</b>	976 881 t	Acting allowances	
001 066	071 856	Housing benefits and allowances	
CSt 080 t	4 222 606	Allowances: Other	



Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

	Mayoral Committee Members	3 747 733	3 647 29
	Chief Whip	751 ET4	317 29
	Deputy Executive Mayor	021 109	472 55
	Executive Major	874 109	20 979
.08	Remuneration of councillors		
	figure excludes the remuneration of councillors, as disclosed in n		
	Personnel costs as percentage of total expenditure for 2013 is	28% (2012: 29%). The industry non	n is less than 30%. Th
	an change in the pure change of the company in	953 828	288 670
	Car Allowance Contribution to UIF, Pension Fund and Medical Aid	<b>⊅</b> ∠6 86	770 96
	Performance bonus	79 838 450 081	82 789 120 088
	Annual Remuneration	8Z6 7S9	.77 E83 -77 E83
	Community Director	000 733	22 663
		240 914	-
	Contribution to UIF, Pension Fund and Medical Aid	34 006	-
	Car Allowance	148 62	-
	Corporate Director (From 1 Apr 2013 - 30 Jun 2013) Annual Remuneration	890 TT1	-
		₹08 <u>7</u> 98	19 758
	Contribution to UIF, Pension Fund and Medical Aid	671 67	118 348
	Car Allowance	009 49	127 000
	Performance bonus	-	£9 \£
	Settlement Annusl Remuneration	726 156	29 499
	Corporate Director (1 Jul 2012- 30 Nov 2012)	000 009	
		778 929	19 798
	Contribution to UIF, Pension Fund and Medical Aid	1713	67 L
	Car Allowance	102 198	91 201
	Performance bonus	788 <del>2</del> 8	£7 73
	Technical Director Annual Remuneration	080 077	81 969
		1 1 2 8 9 3 7	1 008 29
	Contribution to UIF, Pension Fund and Medical Aid	1713	67 L
	Car Allowance	000 96	00 96
	Performance Bonus	907 711	107 72
	Chief Financial Officer Annual Remuneration	613 416	804 343
	Political Eleganosis Mileor		
		1 210 893	351 16
	Contribution to UIF, Pension Fund and Medical Aid	1713	67
	Performance Bonus Car Allowance	000 48	28 00
	Annual Remuneration	1122180	322 66
	Municipal Manager		
	Contribution to UIF, Pension Fund and Medical Aid	-	80 12
	Car Allowance	_	
	Performance Bonus	-	20 34
	Annual Remuneration		18 62
	Municipal Manager September 2011 to Febru	NY 2012	
		_	86 731 1
	Contribution to UIF, Pension Fund and Medical Aid	•	21 53
	Performance Bonus Car Allowance	<del>-</del>	09 71
	Annusi Remuneration	- -	1118 24
	Municipal Manager July to Aug 2011		AC 811 1
	Executive directors and other officers:		
		348 809 881	174 298 242
	Less: Employee costs Capitalised	-	(182 15)
	Protective clothing	099 960 ↓	1 068 670
	Employee related costs (continued)		
.6	. , , , , , , , , , , , , , , , , , , ,		



1 092 581

27 575 546

(968 049 7)

2 645 673

291 053

75 317

(133 591 861)

687 848 48

(631 466 8)

148 800

148 800

946 949 9

434 158

415 032

987 728 4

90⊅ 066 ↓

27 575 546

176 732 775

917 662 871

1 432 999

901 617 79

2 645 673

969 996 11

96 932

682 933

**475 687** 

081 067 3

**BREEDE VALLEY MUNICIPALITY** 

Fair value adjustment non-current receivables

Finance income

azol tnəmisqml

Adjustments for:

Grant in aid Other Subsidies .85

Bad debts written off Grants to operating account

Loss on disposal of assets

Depreciation and amortisation

Surplus (deficit) before taxation Cash generated from operations

## Grant and subsidies paid .75 7 291 207 228 950 Other contracted services 966 119 Security services 6 550 261 Private contractors Contracted Services 36. 2 209 696 Fees Auditors' remuneration 32. 25 261 052 External borrowings Finance costs 196 840 831 945 390 Water 244 368 361 Electricity Bulk purchases .εε £99 6£6 99 Property, plant and equipment Depreciation, amortisation and impairment 32. Bad debts written off debited to Provision for doubtful debtors 641114 Bad debts .15 official duties. provided with an office and secretarial support at the cost of the Council. The Mayor has the use of a Council owned vehicles for The Executive Mayor, Deputy Executive Mayor, Speaker, Chief Whip and Mayoral Committee Members are full-time. Each is trind benefits 12 823 082 £78 66 Councillors medical aid contribution 941 167 Councillors pension contribution 416 501 9 Councillors 204 628 Speaker Remuneration of councillors (continued) 2012 (restated) 2013 Figures In Rands Notes to the Financial Statements Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

(092 868 E)

25 261 052

(068 969 9)

641114

(732 012)

697 ð f

009 ZZ

009 72

658 279 839

44 437 829

(170 684 088)

# PREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

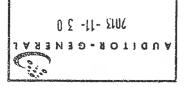
S 2013 2015	res in Rand
from operations (continued)	Cash gen
sadjustment on water stock (41 168)	Fair value
s adjustment on Investment property (1 795 398)	
couznuespies -	
- sasets recognised as revenue	
169 597 817	_
	nevne TQI
aring Income (Expenditure) 336 754	
ating expenses - leave payment (2 464 431)	
in working capital:	
,	Inventorie
eivables from non-exchange transactions (7 241 143)	_
, · · · · · · · · · · · · · · ·	Consume
7 583 f single being debtors and debtors are all of the mass tramps a year of no	
ou to jeske bakweut accural 1 826 300 300	
	TAV
(1 013 928) Oebtors impairment provision 8 289 244	
decrease) in Provision for landfill site 2 263 074	
n Employee benefit obligation 21 782 963	
600 290 271	
	,
from accumulated surplus	i ranster i
sts from accumulated surplus were made to Housing reserve.	elensu oM
ents	Commitm
ed capital expenditure	Authorise
i and contracted for	
	touteenni
yperating commitments 16 023 692	o Guisnou
<u> </u>	
mitted expenditure relates to property and will be by external loans, reserves and government grants.	
nditure will be financed from:	
· = ·	External Lo
36 171 777 68 194 787	Governme
(esuedxe) se seseej (esuedxe) se seseej (esuedxe)	paiteragO
esse bakweup qne:	
e year 1 492 257	no nittiw -
d to fifth year inclusive 931 189	
n five years	- later than
2 423 446	
011.001	

Operating lease payments represent rentals payable by the municipality for certain of its office equipment. Payments made under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been an increase in current year expenditure of R 170,109 (2012; R 5,887).

ADISTA HTDC SOUTH OUT A SOUTH OUT A SOUTH OUT A SOUTH 
2012 (restated)	2013	s to the Financial Statements res In Rands	
		Commitments (continued)	.04
		Operating leases - as leasor (income)	
7 30	151 650	Minimum lease payments due	
⊅ 98 5 80Z	9Z8 707	- within one year - in second to fifth year inclusive	
7.3	69 193	- later than five years	
305 2	773 816		
o financial performance o	recognised in the Statemer	Certain of the municipality's property are held to generate rental between 3 - 13 years. Psyments received under operating leases are straight-line basis over the period of the lease. The impact of straight SA 023, 2017	
		64,921 (2012: increase R 33,954).	4۱.
₱ <b>6</b> 9	63 400	Guarantees Guarantee Eskom (ABSA)	
00 94	75 000	Guarantee South African Post Office Limited (ABSA)	
138 रा	138 400	Legal Matters	
DE 768 E	39£ 768 £	Mojovi Buildings & Civils cc instituted a claim against the municipality for cancelling a contract for the building of houses in Avian Park. The case was referred for Arbitration. No steps has	
	18 801	Pu former employee who resigned claiming the amount payable by former employee who resigned claiming the amount payable	
		for outstanding leave to him. A labour dispute between a former employee and the	
	99t 6tl	municipality. Outcome is still pending	
		Contigencies arising from pending liligation on wage curve agreement: On 21 April 2010 SALGA signed the "Categorisation	
		and job evaluation wage curves collective agreement" (wage curve agreement) with IMATU and SAWWU on behalf of	
		municipalities. The agreement established the wage curves and	
		wages scales to be used by municipalities in determining the wages of municipal employees, based on an evaluation of	
		employees' jobs per the TASK job evaluation system.	
		Subsequent to the signing of the agreement, the unions declared a dispute with the agreement. The dispute was referred to the	
		Labour Court and the court delivered a ruling on 22 June 2012	
		that employees receive a salary increase backdated with effect	
		from 1 July 2010 instead of 1 July 2011. SALGA, on behalf of municipalities, applied for leave to appeal this ruling and was	
		granted the right to appeal against the judgement on 29 August	
	•	2012. To date this Labour Court of Appeal case has not been finalised As a result of the uncertainties arising from the dispute	
		finalised. As a result of the uncertainties arising from the dispute declared by the unions and the pending litigation regarding the	
		wage curve agreement, the municipality may have an additional	
		receivable/ payable for employee wages, depending on the outcome of the pending litigation. It is not practicable to reliably	
		estimate the amount of this receivable/ payable prior to the outcome of the pending litigation.	
		Breede Valley did not applied TASK and therefore could not apply the wage curve as at July 2010. Due to the absence of	
		TASK evaluations a reasonable estimate cannot be made. A	
		preliminary exercise to compares TASK with Breede Valley wage scales indicated that most officials are on a higher level	

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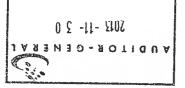


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BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated) SOUTH AFRICA

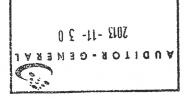
167 280 1)		Workmen's compensation incorrectly accounted for - Refer to note 44		
147 888 87		Balance previously reported		
		Trade and other payables	€0.€₽	
96 <b>2</b> 59 \$		LL COLUMN TO THE TANK OF STANK OF STANK OF THE TANK OF		
		Correction of amortisation during 2011/2012 - Refer to note 44		
(128 25	30 £4 910	Correction of accumulated amortisation on 30 June 2011 - Refer to no		
.02 GTS 4	- fnəmqiupə br	Correction of integers resets incorrectly included in property plant at Refer to note 43.01		
11 829		Balance previously reported		
		stassA əldignistril	43.02	
47 118 07 <b>88</b> 7 177 1		CO.OF 33011 01 121271 11 122/01 02 British Hostopo idea to hostopo		
65 881)	Ph eton of t	Correction to disposal of assets in the 2011/2012 financial year- Refer Correction of depreciation during 2010/2011 - Refer to note 43.05		
94 961		Correction of depreciation during 2011/2012 - Refer to note 44		
92 096 E) 29 991	30.64 aton of 1	Correction to disposal of assets in the 2010/2011 financial year- Refer		
	- səvil liyesu	Correction of depreciation during 2011/2012 based on assessment of Refer to note 44		
Z 644 53	10 111211199299	Correction of accumulated depreciation on 30 June 2011 based on as useful lives - Refer to note 43.05		
97 275 26		Refer to note 43.02		
81 125 977 1	- framqiupa bn	Balance previously reported Correction of intangible assets incorrectly included in property plant at		
		Property Plant and equipment	10.61	
dhud eldisson yllesitseso se	s ret as viewitzensorien betze	Restatements due to prior period errors  Certain errors were identified during the year which have been corre	ге 3. <i>R</i> 6	
and 30 which discloses the	x E. Also refer to note 29	remuneration of key management and councillors respectively.		
s or senior management wi and 30 which discloses th	under review for councillors X E. Also refer to note 29			
s or senior management wi	under review for councillors	decision making authority, other than those disclosed in Appendi remuneration of key management and councillors respectively.		
s or senior management w	3 376 384 under review for councillors X E. Also refer to note 29	Related parties  No related party transactions or relationships existed for the year decision making authority, other than those disclosed in Appenditemuneration of key management and councillors respectively.		
s or senior management w	under review for councillors	No related party transactions or relationships existed for the year decision making authority, other than those disclosed in Appenditemuneration of key management and councillors respectively.		
2 661 16	3 376 384	amount of legal fees paid to them while handling the Zadar case SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS.  Related parties  No related parties decision making authority, other than those disclosed in Appenditements of Key management and councillors respectively.		
2 ot senior management wi	3 376 384	municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS.  Related parties  No related parties decision making authority, other than those disclosed in Appenditementation of key management and councillors respectively.		
2 661 16	1 761 161	amount of legal fees paid to them while handling the Zadar case SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS.  Related parties  No related parties decision making authority, other than those disclosed in Appenditements of Key management and councillors respectively.		
s ot senior management w	1 761 161	DeVries DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De accused related to Zadar court case not properly handled by De Vries DeWet & Kroukam Attomeys, who was the lawyers of the total municipality at that stage. Municipality are claiming the Zadar case amount of legal fees paid to them while handling the Zadar case SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS.  Related parties  No related parties  Related parties  No related pointy, other than those disclosed in Appendite decision making authority, other than those disclosed in Appenditementation of key management and councillors respectively.		
1 761 16 2 661 16 5 ot senior management w	1 761 161	Claim against Zadar has matured.  DeVries DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De Vries DeWet & Kroukam Attomeys, who was the lawyers of the municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case audit and repsyment of amounts paid to SARS regarding VAT audit and repsyment of amounts paid to SARS.  Related parties  No related parties  Related parties  remuneration of key management and councillors respectively.		
900 000 1 2 661 16 2 001 000 000 000 000 000 000 000 000 0	1 761 161	DeVries DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De accused related to Zadar court case not properly handled by De Vries DeWet & Kroukam Attomeys, who was the lawyers of the total municipality at that stage. Municipality are claiming the Zadar case amount of legal fees paid to them while handling the Zadar case SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS.  Related parties  No related parties  Related parties  No related pointy, other than those disclosed in Appendite decision making authority, other than those disclosed in Appenditementation of key management and councillors respectively.		
900 000 2 661 16 2 661 16 3 60	818 223 1 615 223 1 615 223	reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.  DeVnies DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De Vnies DeWet & Kroukam Attomeys, who was the lawyers of the amunicipality at that stage. Municipality are claiming the total amount of legal fees paid to them with SARS regarding the Zadar case audit and repayment of amounts paid to SARS.  Related parties  No related parties  Related parties  Related parties  Related parties  No related parties  Related parties		
900 000 2 661 16 2 001 000 000 000 000 000 000 000 000 0	- 1 615 223	reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.  DeVnies DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De Vnies DeWet & Kroukam Attomeys, who was the lawyers of the amunicipality at that stage. Municipality are claiming the total amount of legal fees paid to them with SARS regarding the Zadar case audit and repayment of amounts paid to SARS.  Related parties  No related parties  Related parties  Related parties  Related parties  No related parties  Related parties		
900 000 2 661 16 2 001 000 000 000 000 000 000 000 000 0	818 223 1 615 223 1 615 223	Asdar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.  Claim against Zadar has matured.  DeVries DeWet & Krouwkam Attomeys - Claim against the secused related to Zadar court case not properly handled by De Wries DeWet & Kroukam Attomeys, who was the lawyers of the municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case amount of legal fees paid to them while handling the Zadar case audit and repayment of amounts paid to SARS regarding VAT  Related parties  No related parties  No related parties		
825 92 826 92 900 00 1 761 16 2 661 16	818 223 1 615 223 1 615 223	Guarantees by Council in respect of Housing Loans for Officials.  Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.  Claim against Zadar has matured.  DeVites DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De Wries DeWet & Krouwkam Attomeys, who was the lawyers of the municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case amount of legal fees paid to them while handling the Zadar case audit and repayment of amounts paid to SARS regarding VAT  SARS - Dispute was entered into with SARS regarding VAT  SARS - Dispute was entered into with SARS regarding VAT  Related parties  No related parties  No relationships existed for the year decision making authority, other than those disclosed in Appenditementation of key management and councillors respectively.		
5 831 49 826 928 900 000 1 761 16	818 223 1 761 161 1 615 223 1 615 223 1 615 223	Guarantees by Council in respect of Housing Loans for Officials.  Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.  Claim against Zadar has matured.  DeVites DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De Wries DeWet & Krouwkam Attomeys, who was the lawyers of the municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case amount of legal fees paid to them while handling the Zadar case audit and repayment of amounts paid to SARS regarding VAT  SARS - Dispute was entered into with SARS regarding VAT  SARS - Dispute was entered into with SARS regarding VAT  Related parties  No related parties  No relationships existed for the year decision making authority, other than those disclosed in Appenditementation of key management and councillors respectively.		
5 831 49 826 928 900 000 1 761 16	818 223 1 615 223 1 615 223 1 615 223 1 615 223 1 615 223	Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due unlikely that these claims will be paid out but might realise due.  Other  Guarantees by Council in respect of Housing Loans for Officials.  Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place.  Claim against Zadar has matured.  DeVries DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De accused related to Zadar court case not properly handled by De Wries DeWet & Krouwkam Attomeys - Claim against the amount of legal fees paid to them while handling the Eadar case amount of legal fees paid to them with SARS regarding VAT audit and repayment of amounts paid to SARS.  Related parties  No related parties  No related parties  Related parties  Related parties  Related parties  Related parties		
154 08 154 08 2	818 223 1 615 223 1 615 223 1 615 223 1 615 223 1 615 223	tesult in a lessor amount or more. It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.  Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.  Other  Cuarantees by Council in respect of Housing Loans for Officials.  Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place.  Claim against Zadar has matured.  Claim against Zadar has matured.  Orvies DeWet & Krouwkam Attomeys - Claim against the secured related to Zadar court case not properly handled by De amount of legal fees paid to them while handling the total municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case amount of legal fees paid to them while handling the Zadar case audit and repayment of amounts paid to SARS regarding VAT  SARS - Dispute was entered into with SARS regarding VAT  Salar and repayment of amounts paid to SARS.  No related parties  decision making authority, other than those disclosed in Appenditement making authority, other than those disclosed in Appenditement making authority, other than those disclosed in Appenditement remuneration of key management and councillors respectively.		
154 08 154 08 2	17 061  17 061  17 061  18 18 223  1 615 223  1 615 223  1 616 223	that it is unlikely that these claims will be paid out but might realise due to past experience.  Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.  Other  Cuarantees by Council in respect of Housing Loans for Officials.  Zadar - Count decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place.  Claim against Zadar has matured.  DeVires DeWet & Krouwkam Attomeys - Claim against the scussed related to Zadar count case not properly handled by De accused related to Zadar count case not properly handled by De amount of legal fees paid to them while handling the total amount of legal fees paid to them while handling the Zadar case auount of legal fees paid to standing the lawyers of the audit and repayment of amounts paid to SARS regarding VAT such the parties and repayment of amounts paid to SARS.  Related parties  No related parties  Related parties	.54	
2012 (restated) 1 780 04 1 780 04 1 780 04 1 780 04 1 761 16 2 653 92 900 00 1 761 16 2 661 16 2 661 16 3 0 4 6 10 4 10 10 10 10 10 10 10 10 10 10 10 10 10	17 061  17 061  17 061  18 18 223  1 615 223  1 615 223  1 616 223	Public Liability - Insurance claims based on quotations and could teault in a lessor amount or more. It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.  Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.  Other  Catarantees by Council in respect of Housing Loans for Officials.  Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place.  Claim against Zadar has matured.  DeVies DeWet & Krouwkam Attomeys - Claim against the reimbursement of legal fees. Taxation still needs to take place.  DeVies DeWet & Krouwkam Attomeys - Claim against the accused related to Zadar court case not properly handled by De accused related to Zadar battomeys who was the lawyers of the amount of legal fees paid to them while handling the Zadar case amount of legal fees paid to them with SARS regarding VAT  SARS - Dispute was entered into with SARS regarding VAT  audit and repayment of amounts paid to SARS.  Related parties  No related parties  No related parties  decision making suthority, other than those disclosed in Appendited and remuneration of key management and councillors respectively.	.21	



SOUTH AFRICA

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

7726 017 01.64 91on (108 616 8) Reporting to National Treasury changed - related to Section 71 Guideline's - Refer to 11 645 318 Balance previously reported 43.11 Statement of Financial Performance: Other Income (46 814 282) 3 919 301 11.64 ston Reporting to National Treasury changed - related to Section 71 Guideline's - Refer to (58 733 583) Balance previously reported 43.10 Statement of Financial Performance: Revenue forgone 105 851 601 41 665 557 Non-Current Portion Long Service Awards - From Provisions 2011/2012 2011/2012, Refer to note 43.07 97 472 750 Non-Current Provision for Post-Retirement medical aid benefits - from Provisions -Balance previously reported 43.09 Non-Current Portion of Employee Benefits 27 878 834 (11 665 557) 43.09 Vote 43.09 Non-Current Portion Long Service Awards - From Provisions 2011/2012, Refer to (97 472 750) 2011/2012, Refer to note 43.09 Non-Current Provision for Post-Retirement medical aid benefits - from Provisions -137 017 141 Balance previously reported 43.08 Non-Current Provisions 5 380 023 470 330 Performance Bonusse - Provision for 2011/2012 928 443 Long Service Awards - From Provisions 2011/2012, Refer to note 43.06 Refer to note 43.06 3 981 250 Provision for Post-Retirement medical aid benefits - from Provisions - 2011/2012, Balance previously reported 43.07 Current portion of employee benefits (928 443) Long Service Awards - From Provisions 2011/2012, Refer to note 43.07 Refer to note 43.07 (3 981 250) Provision for Post-Retirement medical aid benefits - from Provisions - 2011/2012, £69 606 Þ Balance previously reported 43.06 Current provisions 1 203 220 413 **188 262-**Provision Performance Bonusse 2011 2012 611 749 Correction of depreciation during 2011/2012 - Refer to note 43.01 (3 950 254) Correction to disposal of assets in the 2010/2011 financial year- Refer to note 43.01 (128 258) Correction of accumulated amortisation on 30 June 2011 - Refer to note 43.02 7 644 539 Correction of accumulated depreciation on 30 June 2011 based on assessment of useful lives - Refer to 1 204 868 521 Balance previously reported 43.05 Accumulated Surplus **468 686 9** (133 765) Royalties incorrectly levied - Refer to note 44 **299 EZ0 9** Balance previously reported 43.04 Other receivables 2012 (restated) 2013 Figures In Rands Notes to the Financial Statements



SOUTH AFRICA

BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

	snsol ViunnA	781 556 881		•	281 556 88
	Trade and other payables	274 387 88		•	74 987 89
	Unspent conditional grants and receipts	696 699 1		_	96 699 ÞI
	Consumer deposits	2 715 598		- namuhiaan	869 317 S
		3000		designated	
		COST		- deficit	
		besitroms		through surplus or	
		te seitilideil		Fair value	IMO
	2012	Financial		Outer vied	lstoT
	_				
		296 908 168		-	96 908 168
	ansol vijunnA	283 144 735		-	283 144 73
	Trade and other payables	82 431 553		-	82 431 28
	Unspent conditional grants and receipts	22 636 050		•	22 636 05
	Consumer deposits	3 094 624		-	3 94 60 €
				besignated	
		cost		- deficit	
		basinoms		surplus or	
		liabilities at		through	ım c
	0.07	Financial		Fair value	16toT
	2013				
	The accounting policies for financial instrume	ents have been applie	ed emeti enil ent ot be	:wole	
	The financial liabiliteis of the municipality are	e fully classified as fina	ne is seilities at an	ortised cost.	
·9t⁄	Financial liabilities by category	_			
		<u>_</u> _	184 843 376	32 000 000	219 843 376
	Cash and cash equivalents		<b>7</b> 46 699 99	-	76 699 99
	investments in fixed deposits		3.000	32 000 000	32 000 00
	Long term receivables		27 803 458	-	27 803 45
	Other debtors		10 601 848	-	10 601 84
	Consumer debtors		960 877 08	-	60 8TT 08
				investments	
			receivables	maturity	
			Loans and	Held to	IstoT
	2012				
		-	924 866 892	30 000 000	Z98 998 4Z
	Cash and cash equivalents	-	121 988 865	-	121 988 86
	Investments in other deposits		-	30 000 000	30 000 00
	Long term receivables		22 265 559	-	<b>55 565 22</b>
	Other debtors		22 540 401	-	55 240 40
	Consumer debtors		102 203 601	-	102 203 60
	-			stnemtsevni	
			receivables	maturity	
			pue sueoŋ	Held to	IstoT
	2013				
	The accounting policies for financial instrum	ents have been applie	ed to the line items be	:wole	
·97	Financial assets by category				
					91 158 8)
	27 21 02/1 1 02 101 819888 10 1860deto 110 6002	TU.C# STOLL OF LOID			69 991)
	Correction of Depreciation during 2011/2012  Loss on disposal of assets for 2011/2012				94 991)
	_ : : : :				97 961
	Royalties incorrectly levied - Refer to note 4: Provision Performance Bonusse 2012 2013		70 £9 bae		97 881) 84 841)
			00:0+ 0		
		DIGO OT JOIGH - TOT DSIG			87 S <del>I</del> ) 87 SB)
	Workmen's compensation incorrectly account				
	Correction of amortisation incorrectly account Workmen's compensation incorrectly account				97 CN)
	Refer to note 43.01  Correction of amortisation during 2011/2012  Workmen's compensation incorrectly account	20.54 efor to note 43.02			
	Correction of depreciation during 2011/2012 Refer to note 43.01 Correction of amortisation during 2011/2012 Workmen's compensation incorrectly account	20.54 efor to note 43.02			15 921
	Refer to note 43.01  Correction of amortisation during 2011/2012  Workmen's compensation incorrectly account	20.54 efor to note 43.02			15 921
**************************************	Correction of depreciation during 2011/2012 Refer to note 43.01 Correction of amortisation during 2011/2012 Workmen's compensation incorrectly account	2 based on assessmen			257 <b>252 9)</b> 78 381
	Surplus/(Deficit) previously reported Correction of depreciation during 2011/2012 Refer to note 43.01 Correction of amortisation during 2011/2012 Workmen's compensation incorrectly account	2 based on assessmen			78 98 I



2012 (restated)

Notes to the Financial Statements
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)
BREEDE VALLEY MUNICIPALITY

reference to historical information about counterparty default rates: The credit quality of financial assets that are neither past due nor impaired can be assessed by

40 284 065 46 755 287 102 889 68 46 063 704 Group 2 **†98 969** £89 169 Group 1

2013

applicable, all defaults were fully recovered. Group 2 - existing customers with no or some defaults in the past. Where Group 1 - new customers added during the year

121 929 990 10 000 000 Standard Bank £3 000 000 9 **ENB** E3 20 000 000 Investec F3 20 000 000 10 000 000 Nedbank F-3 684 889 39 **AS8A** E5 121 959 990 ASBA Cash at bank and short-term bank deposits

may have an added "+" to denote any exceptionally strong credit feature F1 - Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments; 100 633 489

F2 - Good credit rating. A satisfactory capacity for timely payment of financial commitments, but the

margin of safety is not as great as in the case of higher ratings.

F3 - Fair credit rating. The capacity for timely payment of financial commitments is adequate; however,

near term adverse changes could result in a reduction to non investment grade

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

Risk management

Consumer deposits

Figures In Rands

Credit quality of financial assets

Financial liabilities by category (Continued)

Liquidity risk

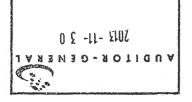
·/b

liquidity risk is thus limited. availability of credit facilities. The municipality manages its risks through effective and efficient budgeting and credit control. The maintaining sufficient cash and investments, the availability of funding for service delivery through effective budgeting and

as the impact of discounting is not significant. disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts The table below analyses the municipality's financial liabilities and net-settled derivative financial liabilities into relevant maturity

liquidity risk through an on-going review of future commitments and credit facilities. Prudent liquidity risk management implies The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages

263 735 363	122 926 550	124 678 08	136 929 863	
-	-	-	۷00 ۱96 6۱	Unspent conditional grants
-	-	-	₽66 969 69	Trade and other payables
-	-	-	58 S 58 S 2 S 58 S 58 S 58 S	Consumer deposits
253 735 363	and 5 years 122 926 550	and <b>2 years</b> 50 879 421	24 208 058 <b>λe</b> gι	ansol yjunnA
Over 5 years	Between 2	Between 1	Less than I	2f0S anul 08 fA
846 368 192	179 620 279	109 531 534	860 689 791	
-	-	•	22 636 050	Unspent conditional grants
-	-	-	82 434 883	Trade and other payables
-	-	•	7 2 0 6 7 8 7 9 7 9 7 9 7 9 7 9 7 9 9 9 9 9 9 9	Consumer deposits
876 886 378	and 5 years 179 520 279	and 2 years 109 531 534	<b>year</b> 26 476 871	ansol yfiunnA
Over 5 years	Between 2	Between 1	ress than t	£t 30 June 2013



SOUTH AFRICA

Notes to the Financial Stater	2013	
Figures in Rands	2013	
	<del> </del>	2012 (restated)
47. Risk management (Co		
Interest rate risk		
At 30 June 2013, if int	l-denominated trade receivables had been 0.5% h	higher/lower with all other variable
held constant, post-tax	r would have been R 837,684 (2012 - R 572,645)	) lower/higher, mainly as a result of
higher/lower interest in	ade receivables	
In order to hedge the fa	e risk, borrowings are made at fixed rates and inv	vestments are not made for period

At year end, financial instruments exposed to interest rate risk were as follows:

2012, the municipality's borrowings at fixed rate were denominated in Rand.

# Credit risk

- Consumer debtors

except trade debtors bears a fixed interest rate.

the credit control and debt collection as well as the indigent relief policies. Credit risk is managed by debt collection department. The credit risks, rates and consumer debtors, are managed in terms of

The municipality's has a low interest rate risk as long-term borrowings is made on a fixed interest rate. All financial assets

exceeding 12 months. Borrowing issued at fixed ratings expose the municipality to fair value interest rate risk. During 2013 and

exposure to any one counter-party. to outstanding receivables. The municipality only deposits cash with major banks with high quality credit standing and limits Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions as well as credit exposures

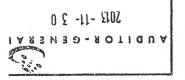
insurance is purchased when deemed appropriate. experience with the client's payment rate. Sales to customers are settled in cash or using major credit cards. Credit guarantee going basis. There is no independent rating, risk control assesses the credit quality of the customer, taking into account past Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an on-

Financial assets exposed to credit risk at year end were as follows:

	928 467 961	139 065 280
Cash and cash equivalents	<b>9</b> 98 886 121	<b>7</b> 26 699 99
Investments in other deposits	30 000 000	32 000 000
Long term receivables	52 265 559	27 803 458
Other debtors	22 540 401	848 109 01
Financial instrument	2013	2012

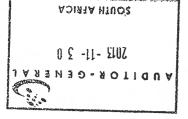
## Price risk

securities on the consolidated statement of financial position either as available for sale or at fair value through surplus or The municipality is not exposed to equity securities price risk as no investments are made by the municipality's in equity



BREEDE VALLEY MUNICIPALITY
Appusal Einaposial Statements for th SOUTH AFRICA

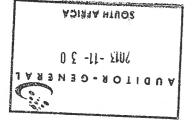
(restated)	2013	res in Rands	Mote
		Going concern	.84
to a going concem. This bailette ets and settlement of liabilitie	and that the realisation of ass	The financial statements have been prepared on the basis of ac presumes that funds will be available to finance future operations contingent obligations and commitments will occur in the ordinary of	
		Events after the reporting date	.64
s municipality by the Worces	d back to the ownership of the	During July 2013 Kleinpasie valued at R9 116 000 was transferre Agricultural Association.	
		Unauthorised, irregular, fruitless and wasteful expenditure	.05
66 818 09	38 446 155	Opening balance	
29 08 36 69	-	Irregular expenditure - Contract expired: Geniprint Irregular expenditure - Hippo Wassery II	
80 S7 182 04	-	Integular expenditure - Various	
30 669 Z		Integular expenditure -Security-Global	
)8 <b>9</b> 97		Irregular expenditure -Security-Future	
87 789 <del>1</del> 28 28 28 28 28 28 28 28 28 28 28 28 28 2	38 446 122	- additional	
	(38 400 942)	Less: Amounts not recoverable (not approved for write off) Less: Amounts (approved for write-off by Council 26.03.2013)	
38 446 15	45 213	Tregular expenditure avaiting further action	
		Incident	
	11 250	quO bhoW sil F	
	£96 ££	sond	
	45 213	_	
		Analysis of expenditure awaiting condonation per age	
3 868 29	•	classification Current year	
98 778 48	45 213	Prior years	
38 446 12	45 213	_	
		1 3.1	
		Details of unauthorised, irregular expenditure and fruitless and	
st exbenditure and to report	sa wnere irregular expenditure uncil to investigate the Irregul	Two other instances to the total amount of R 45,213 were identified financial year. A Section 32 Committee has been appointed by cocouncil.	
		Material Losses	.13
		Water distribution losses	.10
12 442 46	700 760 pt	- Kilo liters supplied	
713 828 8 13 828 81 31	11 893 839 2 203 168	- Kilo liters sold - Kilo liters lost in distribution	
21.56	15.63%	- Percentage lost in distribution	
		Electricity distribution losses	
326 075 006	321 808 534	- Units bought (Kwh)	
74 L98 T08	298 016 525	- Units sold (Kwh)	



<del>Variation of the second and the sec</del>	(bestated)	es to the Financial Statements for the year ended 30 June 2013 (2012 I	nnA
(betatean) S10S	2013	ites in Rands	
		In-kind donations and assistance	.52
Municipality during the 2012/	s have been received by the	No In-kind donations, in the form of assets or consumable items financial year.	

289 404 4	2418 610	
-		aldsysple
789 tot t	0198179	VAT receivable
		TAV
(1 029 275)	(500 895 1)	1477
	-	Included in creditors
(153 180)	(9SE TTI)	Amount paid - previous years
(ETO 743 64)	(52 653 057)	Amount paid - current year
747 698 64	989 184 29	Current year subscription / fee
(694 869)	(1 029 272)	Opening balance
		Pension and Medical Aid Deductions
1 830 475	2 093 278	
(888 828 1)	(1 830 475)	Amount paid - previous years
(20 380 028)	(22 416 936)	Amount paid - current year
22 210 533	24 210 214	Current year subscription /fee
1 828 868	1 830 ⊄75	Opening balance
		PAYE and UIF
(90 t 066 l)	7000 007 7	
901/066 1	(2 209 696)	Amount paid - current year
-	- - - 2 206 696	Opening balance Current year subscription /fee
		seef fibuA
-	-	
(138 391 1)	(873 157 1)	Amount paid - current year
138 961 1	1 731 578	Current year subscription /fee
		Contributions to organised local government

 $\begin{tabular}{l} VAT output payables and VAT input receivables are shown in note 10 . All VAT returns have been submitted by the due date throughout the year. \\ \end{tabular}$ 



BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Notes to the Financial Statements
Figures in Rands

2012 (restated)

# 53. Contributions to organised local government (Continued)

Councillors' arrear consumer accounts outstanding for more than 90 days at 30 June 2013:

292 99	-	-	197 99	
878 6	•	-	878 6	T.C. Dyonta
14 232	-	-	14 232	J.P. Appels
15 247	-	-	15 247	O.V. Steto
3 829	•	-	3 829	B.D. Kivedo
<b>479 9</b>	-	-	ZZ9 9	T.M. Wehr
<del>1</del> 999	-	•	<del>1</del> 999	F. Klein
Я	Я	Я	Я	
1stoT	qs\s	qs\kap	Arrangement	
	more than 90	0e nsdt eesl	gnibnstatuO	
	QuibnatatuO	pnibnststuO		30 June 2012
13 563				
	-	-	597 ST	
	-	-	13 563	ru Mein
996 Z 262 9			996 Z 262 S	CF & C Wilskut FJ Klein
996 Z			996 L	
296 Z 267 9	-	-	762 8 796 7	
7 965 5 297	- - -	- - ਮ	7 965 7 965 7 965	
7 965 5 297	- - B - -	- Aays	finemegnstrA g 7es ਰ 7es ਰ 3ee 7	

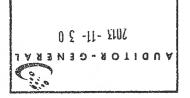
# Change in accounting estimate

Property, plant and equipment: A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The entity's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recogised prospectively by including it in surplus or deficit in the period of the change, if the change only, or the period of the change in future periods, if the change affects both. Management concluded that it should apply the change in estimate periods, if the change affects both. Management concluded that it should apply the change in such that it should apply the change in the change in future periods, if the change affects both. Management concluded that it should apply the change in the change in future periods, if the change affects both. Management concluded that it should apply the change in future periods, if the change in the change in future periods, if the change in the change in future periods, if the change affects both. Management concluded that it should apply the change in the change in future periods, if the change in the effects and it is a change in the change assetts.

	1 422 455	(265 383)	(ATT 8SA)
Decrease/(Increase) in depreciation on other assets for the year	119 829	(408 601)	(521 225)
Decrease/(Increase) in depreciation on infrastructure assets for the year	868 688	(673 531)	(207 550)
The effect of the change in accounting estimates due to the review of useful lives and residual values is as follows:	2013 R	2014 R	2015 R

A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The effect of a change in accounting estimate is required to be recogised prospectively by including it in surplus or deficit in the period of the change in the change affects that period only; or the period of the change in future periods, if the change affects both. The change in accounting estimate has been applied the period of the change in future periods, if the change affects both. The change in accounting estimate has been applied prospectively from the start of 2013. The effect on the current year is to increase the carrying amount of property, plant and equipment by R1,422,455 and decrease the depreciation expense by R1,422,455.

19



	A detailed list of deviations is in appendix K available and on the	municipality's website.	
	During the financial year under review goods/services totalling R procuring those goods/services deviated from the accounting office deviations were documented and reported to the accounting office deviation from the normal supply chain management tegulations.	aragraph 12(1)(d)(i) as stated abl es who considered them and sul	e. The reasons for these
	Paragraph 36 of the same gazette states that the accounting officerain circumstances, provided that he records the reasons for a accounting officer and includes a note to the annual financial sta	Iny deviations and reports them t	nocurement process in the next meeting of the
	Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued or must provide for the procurement of goods and services by way	n 30 May 2005 states that a sup of a competitive bidding process.	vchain management policy
	In terms of section 36 of the Municipal Supply Chain Man Management Policy needs to be approved/condoned by the Acc	agement Regulations any devi sunting Officer and noted by Cou	ion from the Supply Chain il.
٦.	Deviation from Supply Chain Management regulations		
	Transfer to Heritage Assets First time recognition of erven belonging to the municipality Reversal of Accumulated Depreciation on Assets transferred to Heritage Assets Restated Balance as at 30 June 2013	(731 078 8) - - - - 353 838 837 1	
	Balance as at 01 July 2012	207 857 177 1	
	Balance previously reported		
	РРОРЕЯТУ, РLАИТ АИВ ЕДUІРМЕИТ		
	Additions Restated Balance as at 30 June 2013	- 17 282 972	
	Balance as at 01 July 2012 Transfer from PPE	308 S14 11 731 078 3	
	Balance previously reported		
	The municipality implemented GRAP 103 on Heritage Assets. A the Heritage council of Worcester as the chairperson of the assets fall within the definition and recognitio check if any of the assets fall within the definition and recognitio retrospectively and restated for 01 July 2012.	mitee.The municipality also scrut	ised the Asset Register to
	HERITAGE ASSETS		
	Сhange in accounting policy		
.99			2012 (restated)

	Date	Amount	Date	Transactions for the year to date:	ar to date:			Less:	Add:			Short term
	Received	Received	Redeemable	Balance as at 2012/07/01	Received	Redeemed	Interest Paid	Interest Interest Accrued Accrued Previous Currant	Interest Accrued Currant Year	Balance as at 2013/07/30	Carrying Value	Portion 2013/2014
EXTERNAL LOANS										э		
ANNIHIN & STOCK I DANS				257 875 356	51 000 000	25 730 621	25 715 405	(6 573 435)	6 119 081	283 144 735	317 256 865	28 503 504
3 9001 60725100					!							
Loans redeemed										2 508 064	1982 236	3 508 064
@10.55%		21 736 259.25	31/03/2014	66/459/	,	3 165 633	986 800	(266 918)	186 863	6 839 029	15 186 840	3 237 787
@10.891%	55/ 14/11/2005	22 000 000.00	3 1/03/2013	2,20,21							255 874	
@ 10.40% 11.00%	559 26/06/1997	9 179 000,00	31/03/2014	2 141 859		1 013 559	209 125	(59 108)	31 312	1 128 301	3 189 488	1 128 301
DBSA: @ 12.00%		3 000 000.00	31/03/2017	1 702 532		265 979	196 824	(51 088)	43 131	1 436 553	582 932	298 930
@12.00%		7 000 000.00	31/03/2017	3 953 875		617 695	5 457 095	(118 645)	100 165	3 336 179	7 418 630	694 219
rate			30/06/2009					(050 655)	- 261 731	12 035 887	18 718 483	3 081 060
@ 8.69%		25 000 000.00	30/09/2016	28 649 847		5 306 612	2 793 621	(729 284)	594 204	23 343 234	41 019 715	5 862 247
@ 10.21%	9000/80/60 5860	5,000,000,00	30/09/2012	539 193	1	539 193		(13 631)	•		2 436 653	
DBSA: @ 5.00%		23 000 000.00	31/03/2018	15 134 301		2 221 295		(189 065)	161 375	12 913 006	20 251 483	2 333 950
@ 9.46%		40 000 000.00	31/03/2018	28 228 807	,	3 687 081	2	(667 409)	580 448	709 606	708 057	337 890
@ 9.46%		2 000 000.00	31/03/2015	1 016 621	,	308 012	2 89 237 0 1 314 052	(330 228)	320 395	19 017 658	20 519 585	624 591
@6.75%	1109/ 09/03/2010	29 000 000 00	31/03/2030	27 390 898		469 896		(826 186)	812 034	26 92 1 001	28 627 110	528 998
DBSA: @ 11.326% 1:	11099 16/07/2010	50 000 000.00	31/03/2030	48 835 671		908 726		(1 380 985)	1 355 325	47 926 945	49 038 594	1 015 559
@ 11.5%		50 000 000.00	31/03/2030	49 389 427		901 784	4 5 658 212	(1 418 123)	1 392 267	48 487 843	7 570 152	798 564
@ 12.14%	11101 20/06/2013	51 000 000.00	31/03/2030		51 000 000				/70.601	0.000		
											2	
горитов - еенея 0 5 -ff- ₹fgg												
AND DESCRIPTIONS												
						3						

APPENDIX A: EXTERNAL LOANS

2 333 950 4 044 941 337 890 624 591 528 998 1 015 559 1 009 504 796 564

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

SOUTH AFRICA

SOUTH AFRICA

2 655 323 987	(596 294)		697 100	(44 812)	73 977 533	2 581 290 460	-6 872 498	2 588 162 958	Total
9 054 400	•	-	697 100	2		8 357 300		8 357 300	INVESTMENT PROPERTY
5 590 600					156 927	5 433 673	4 275 264	1 158 409	INTANGIBLE ASSETS
45 092 683	(151 910)	(2 086 570)			11 194 286	36 136 878	1	36 136 878	OTHER ASSETS
11 412 805		e		1	1	11 412 805	ı	11 412 805	HERITAGE ASSETS
					60	•			
2 080 793 121	(22 384)	2 086 570	1	(44 812)	61 959 757	2 016 813 989	(4 275 264)	2 021 089 253	INFRASTRUCTURE
	1				000		(+00++00+)	207 101 000	00101400
253 163 539	(290 114)		•		666 563	252 787 089	(A 664 A6A)	257 A51 552	BUIL DINIGS
250 216 839	(131 886)					250 348 726	(2 208 034)	252 556 760	LAND
								00.0.2011	
30.6.2012								30 6 2011	
Balance	7000	allaidid	adjustment	Transfer	Cadillolla	opening balance	period error	previously stated	
Closing	Disposals	Transfers	Fair value	Grap 12	2	Restated	Prior	Opening balance as	

	1		-	_
Classification of Assets		APPENDIX B: FIXED ASSET RECONCILIATION	Annual Financial Statements for the year ended 30 June 2013	BREEDE VALLEY MUNICIPALITY
		Z	d 30 June 2013	

Cost/Revaluation	Classification of Assets
ON	APPENDIX B: FIXED ASSET RECONCILIA
ed 30 June 2013	Annual Financial Statements for the year ended 30 June 2013
	BREEDE VALLEY MUNICIPALITY

SOUTH AFRICA

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INVESTMENT PROPERTY INTANGIBLE ASSETS HERITAGE ASSETS INFRASTRUCTURE OTHER ASSETS BUILDINGS LAND Total previously stated 30.6.2011 Opening balance as 636 052 204 800 422 527 149 869 762 13 824 324 675 237 1 000 period error Prior (6 159 120) -6 050 274 (19 412) 128 258 opening balance Restated 636 032 792 143 710 642 794 372 253 13 824 324 803 495 1 000 Additions 64 457 607 52 645 261 5 602 099 6 098 860 111 387 Prior period error additions (146 853) -113 818 (9 718) 42 753 Impairment 75 317 25 641 49 676 Disposals (305 242) (255 410) (45 355) (4 477) 30.6.2012 Closing Balance 858 486 117 688 689 499 149 407 239 19 430 743 957 636 1 000

Accumulated Depreciation	Classification of Assets
APPENDIX B: FIXED ASSET RECONCILIATION	APPENDIX B: FIXED ASSET RECONCILIATION
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)	Annual Financial Statements for the year ended 30 June 2013
BREEDE VALLEY MUNICIPALITY	BREEDE VALLEY MUNICIPALITY

							IOIAI
	020 000 100	49 030	(775 228)	15 769	65 923 793	858 486 117	4-1-1
1 837 769 447	023 800 488	40.038					
					6	1 000	INVESTMENT PROPERTY
9 882 100	1 000	t					
					212	95/ 030	INTANGIBLE ASSETS
4 936 680	1 177 120				240 495		
					0 40 40 040	19 430 /43	OTHER ASSETS
23 575 646	24 336 737	(19 798)	(424 826)	15 769	878 755 3	100	
							HERITAGE ASSETS
17 282 972	6	1		-			
							INTRAGIACCIONE
1 439 147 /91	744 343 146	109 717	(198 769)	-	55 742 699	688 689 499	TOTAL CHEST
							DOILDINGS
90 000	153 841 484	(40 883)	(151 633)	1	4 626 761	149 407 239	BEIL DINGS
00 500 000							The state of the s
					•	•	LAND
244 354 458	•						
						00.0110	
30.0.2013	30.6.2013					30 6 2012	
20 6 2012		the second section and the second of the post of the second of the second section of	The second second the second s	المعاملات م فالما " تا المنظ أن الما المنظم المنادة الما المنظم المنادة المنظم	The second secon	Balance	
Value	Balance	ransters	Disposals	Impairment	Additions	Nestated	
Carrying	Closing					Donata	

Classification of Assets		
Accumulated Depreciation		
Carly Bull value outcome	Comming Value 30/06/2013	

SOUTH AFRICA



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## BREEDE VALLEY MUNICIPALITY Appural Financial Statements for the year

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)  $\,$ 

## STATISTICAL INFORMATION

7	7	2	2	2	Fire service stations (	ə)	
7 434	1177	3 064	960 8	22 000	(iii)		
1072					Mumber of people on		
32 249	049 08	31 000	15 220	13 735	(ii) Number of people accomodated		
		II.		747 2	(i) Number of dwelling units		
747 2	2814	2 8 22	3 044	777 6		p)	
S 600	3 200	t 233	2 800	000 9	(ii) Inspections performed		
316 760 000	263 381 000	322 746 000	000 976 887 S	323 864 000	(000' A) bessed suleV		
2011	1128	£78	816	<b>LL9</b>	Mumber passed		
					snelq gnibliu8 (i)		
						၁)	
					llog %		
979 09	979 09	200 07	200 07	200 07	Previous election  Number of registered voters	q)	
3108	310 8	3015	3108	3108		4) E)	
3108	3 046	3102	3,00	3100	undry Statistics		
			12			• (7)	
3.814252	625521.4	ZT9S9S' <del>b</del>	424612.4	217013.2	Income per unit sold R	(i)	
5£9468.4	£328764	062627.4	042445.4	₽629 <b>7</b> 8.₽		<b>Կ</b> )	
899 678 41	346 931 91	747 238 21	739 345 11	9 064 825		3)	
£0646£.£	82ET0T.E	3,205210	60670A.E	4.114450	1	( <del>1</del> )	
30.0941%	30.4274%	32.6536%	21.5588%	15.6286%	•	ə)	
671 175 4	920 898 7	786 646 4	3 329 214	11 893 839 831 832 Z		p) ɔ)	
199 176 6	848 SSE 41 STT 486 6	880 602 01	15 442 467	700 760 41		9)	
23 000 PZ	26 000	26 000	26 360	24 604		e)	
000 20	000 00	000 00			later Statistics		
					nice anno lad announ	/ <sub>1</sub> \	
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8 <del>1</del> -8 967 718	462 670 81£	328 899 051	325 075 006	321 808 534		q)	
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t <sub>9</sub>	trL	84	LOT	128	Vacancies		
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Z 065	841 2	2195	2 243	2 265	Rural		
3 014	3 498	3 611	3 631	1044	Other		
1 003	1101	1 026	1018	9101	Residential Commercial		
7EE 31	06791	907 91	C95 Z1	£86 71		၁)	
20/70/7002	20/40/4002	20/70/7002	20/70/7002	2012/07/01	(iii) Date of Last General Valuation		
0	0	0	0	0	Improvements		
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0	0	0	0	0	9ldsxsT noV (ii)		
10 304 765 000	000 697 444 01	10 485 363 000	10 728 337 000	14 608 065 000	Improvements		
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146 026	146 026	146 026	146 026	166 825	Population.	e)	
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L	·	1					

BREEDE VALLEY MUNICIPALITY Annual Financial Slatements for the year ended 30 June 2013 (2012 Restated)

# APPENDIX D GRANTS AND SUBSIDIES RECEIVED

NAME OF GRANTS	an of	Balance 1 July 2012		Quarlerly Receipts	eceipts			Quartely Exspenses	spenses		Balance 30 June 2013	, g	Grants and subsidies dalayed/ withheld	sidies neld	Reason for dealy/ witholding of funds	Comply with the grant conditions in terms of latest	Reason for non copillance
	Ушиз		Sept 12	Dec 12	March 13	June 13	Sept 12	Dec 12	March 13	June 13	TT	Sept 12   Dec	ec 12 Mar	12   March 13   June 13	+	dora	
Equitable Share	National	0	26 244 000	20 995 000	15 747 000		19 683 000	17 058 500	14 434 250	11 810 250	0	0	0	0	0 Not applicable	Yes	None
Finacial Management grant	National	0	1 250 000	0	0	0	595 347	168 338	168 355	317 960	0	0	0	0	0 Not applicable	Yes	None
EPW: Expanded Public Works	National	-43 664	400 000	318 000	282 000	0	179 540	311 430	33 580	431 786	0	0	0	0	0 Not applicable	Yes	None
EPW: Social works	National	0	0	. 0	0	34 949	0	0	0	198 107	-163 158	0	0	0	0 Not applicable	Yes	Project uncompleted
Systems Improvement Grant	National	0	800 000	0	0	0	5 580	80 900	149 741	563 779	0	0	0	0	0 Not applicable	Yes	None
DWAG 11 12	National	300 000	0		0	0	120 000	123 951	56 049	0	٥	0	0	0	0 Not applicable	Yes	None
Rea Bulk Serv Infrastructure	National	0	185 528	15 761 231	2 053 241	1 034 784	0	14 942 768	3 057 233	1 034 784	0	0	0	0	0 Not applicable	Yes	None
Reg Bulk Serv Infrastructure 1314	National	٥	0	0	0	3 092 006	0	0	0		3 092 006	0	0	0	0 Not applicable	No	Portion of follow-up year grant alreadu receice
NEP	National	0	1 800 000	0	0	0	297 395	490 107	219 804	165 763	626 930	0	0	0	0 Not applicable	Yes	Project ongoing
Mun Intrastructure Grant (MIG)	National	0	7 062 000	7 972 000	15 877 000		3 192 259	10 562 347	3 974 015	13 182 380	0	0	0	0	0 Not applicable	Yes	None
LGWSETA	Provincial	477 645	120 532	276 706	133 080	338 384	0	30 500	185 553	561 292	569 002	0	0	0	0 Not applicable	Yes	Project ongoing
Add Staff at Public Libraries	Provincial	-14 306	343 334	296 045	338 473	-10 691	231 809	211 044	212 682	301 285	-3 965	0	0	0	Not applicable	Yes	Project and Grant ungoing
Proclaimed raods operatina	Provincial	0	0	0	0	114 479	0	0	0	114 479	0	0	0	0	0 Not applicable	Yes	None
CDW Grant Oper Support 0809	Provincial	190 554	0	189 000	0	0	86 095	145 940	41 795	64 456	41 268	0	0	0	0 Not applicable	Yes	Project ongoing
Project Preparation Fund Ground water	Provincial	58 134	0	0	0	0	0	0	0	0	58 134	0	0	0	0 Not applicable	Yes	Project uncompleted
Work for Water Prolects	Provincial	2 592 047	0	0	2 935 710	2 026 553	866 120	1 224 151	2 327 263	770 252	2 366 525	0	0	0	0 Not applicable	Yes	Project ongoing
Uparadina Land Ownership	Provincial	81 328	0		0		0	0	0	0	81 328	0	0	0	0 Not applicable	No	Project uncompleted
Medicinal Plant arouwina Farm	Provincial	67 021		0	0		0	0	0		67 021	0	0	0	0 Not applicable	No	Project uncompleted
Touwsriver top structures 0809	Provincial	5 854	0	0	0	0	0	0	0	5 854	0	0	٥	0	0 Not applicable	Yes	None
708 Avianbark	Provincial	466 876			0	0	0	0	0	0	466 876	0	0	0	0 Not applicable	Yes	Project uncompleted
331 People Housina Proi Zweleihemba	Provincial	2 574 067		0	0		0	20 240	0	0	2 553 827	0	0	0	0 Not applicable	Yes	Project ongoing
Zwelethemba 242 even	Provincial	-383 945	1 513 575	2 735 670	2 629 372	1 132 776	2 485 514	2 454 360	2 008 871	-4 746	683 448	0	0	0	0 Not applicable	Yes	Project ongoing
UISP De Dooms- 577 Erven	Provincial	2 077 165	0		0	0	0	87 305	831 695	0	1 158 165	0	0	0	0 Not applicable	Yes	Project ongoing
De Doorns 1400 PLS	Provincial	0	٥	9 103 138	831 695	8 005 488	0	1 403 772	6 124 828	13 912 071	-3 500 351	0	0	0	0 Not applicable	Yes	Project ongoing
Access to basic serfices	Provincial	0	۰	0	0	6 000 000	0	0	0	1 196 220	4 803 780	7	LO	9		Yes	Project ongoing
Avian park 438 Houses	Provincial	2 096 868	0	0	0	0	49 634	0	7 437	0	2 039 797	80	R A	0	0 Not applicable	Yes	Project ongoing
Add Staff at Public Libraries	Provincial	1 118	0	47 288	4 860	10 691	0	48 406	10 308	5 243	0	£.,	~40	0	Not applicable	Yes	Project and Grant ungoing
De Doorns Taxi Shelter	Provincial	37 381	0	0	0	0	37 381	0	0			0	E, N	ICA	Not applicable	Yes	0
Speedcaimina Sprinaveld	Provincial	110 101	•	0	0	0	107 643	0	0	2 458		0	. ç 1-	0	0 Not applicable	Yes	0
Uparadina Zwel Jaxi Rank	Provincial	64 513	0	0	0	0	64 513	0	0	0	0	0	R -1	0	0 Not applicable	Yes	0
Dept Cult. Aff.& Sport - 0809	Privincial	500 000	0	0	0	.0_	0	0	0	142 750	357 250	0	o 1013	OU	0 Not applicable	Yes	Project ongoing
Dept Cult. Aff.& Sport - 0809	Privincial	650 000	0	0	0		0	0	, 0	0	650 000	0	0	0	0 Not applicable	Yes	Project ongoing
Sport and culture 1213	Provincial	0	0	0	194 000		0	0	0	194 000	0	0	า อ	0	0 Not applicable	Yes	None
Work for water capital	Provincial		0	0	0	151 926	0	0	0	151 926	0	isterm O	A I	0	0 Not applicable	Yes	None
UISP De Doorns- 577 Erven	Provincial	5 700 574	0		0	7 858 910	349 531	2 066 690	5 255 547	5 887 717	0	9	0	g	0 Not applicable	Yes	Project ongoing
Shadow centre traffic	Provincial	0	0	0	800 000	0	0	75	0	653 777	146 223	0	0	0	0  Not applicable	Yes	rroject ongoing

SOUTH AFRICA 5012 -11- 3 0 JARRINFO-ROTIQUA

9 204	18 30		170 684 088	170			170 039 733		559	18 953 559	
22 636 049	-4 326 846	0	104 193 506 66 490 583	104 193 506	0	0	0	170 039 733	-1 007 448 19 941 007	-1 007 448	
Balance 31/06/2013	To Other Debtors	Refunded	Conditions met income statement	Conditions met income statement Operating	Written - off	Capital Donated	Other Income	Receipted 01/07/2012 30/06/13	Debit Balance 01/07/2012	Unutilised Balance - 01/07/2012	Nota 16 of Statements

SUMMARY				National Lottery - Sport 10 11	Nat Lottery DTF - Zwel sport Priv	339 Houses Ho	350 Houses Avian Park Ho	1800 Zwelethemba Housina Prolect Ho	58 Houses for staff (SAMWU) Ho	Yourism: Econ Development Cape	Tourism: Signed language training Cape	Waste Removal in Sanhiis VIII Cape	Clean up Campaign of Sandhills vill	Facilitate of Immovable Prop	Capacity Building for 20 wards Cape	Housing Consumer Education Cape	Public transport contruction		NAME OF GRANTS state
				Private Donation	Private Donation	Housing grants	Housing grants	Housing grants	Housing grants	Cape Wineland district Municipality	Cape Wineland district Municipality	Cape Wineland district Municipality	Cape Wineland district Municipathy	Cape Wineland district Municipality	Cape Wineland district Municipality	Cape Wineland district Municipality	Provincial		Name of organ of state or Muncipality Entity
Balance 01/07/12	10 700 000	0	0	-142 889	335 740	24 464	-422 643	1 449 005	44 824	1 748	0	4 451	8 501	533	34 494	6 000	0		Balance 1 July 2012
Sept 12	37 / 10 707	010 017	0	0	0	0	0	0	0	0	•	0	0	0	0	0	0	Sept 12	
Dec 11	0/0400/0	970 101 73	0	0	0	0	0	0	0	•	0	0	0	0	0	0		Dec 12	Quarierly Receipts
March 12	104 020 24	100 22 220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1 000 000	March 13	Receipts
June 12	27 000 73	30 000 355	0		0	•	•	0			10 000	0	0		0	6	0	June 13	
Sept 12	20 301 100	26 261 700	0	0	0	0	0	0	0	0	0	0	0	0	339	0	0	Sept 12	
Dec 11	10 10	11313		80 897										_				Dec 12	Quartely Exspenses
March 12	97 143	7	0	7 12 943	0	٥				٥	0	0		0	32 000		0	March 13	xspenses
June 12	07 0/0 10	1				_		0		0	0	4 451	8 501	0	0	•		June 13	
Balance 30/04/2013	10 307 203	Т		-236 729	335 740	24 464	-422 643	1 449 005	44 824	1 748	10 000	0		533	2 155	6 000	1 000 000	T	Balance 30 June 2013
		<u>,                                    </u>	0	0		0	0	0	0		0	0	0	0	0	6	0	Sept 12	6
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Dec 12 Mai	Grants and subsidies dalayed/ withheld
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Dec 12   March 13   June 13	sidies heid
			0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	0 Not applicable	3	Reason for dealy/ witholding of funds
			Yes	Yes	Yes	No	Yes	N <sub>o</sub>	No	Yes	Yes	N <sub>o</sub>	No	No	No	No	Yes	40.0	Com grant o
			None	Project uncompleted	Project uncompleted	Project uncompleted	None	Proiect uncompleted	Proiect uncompleted	Project ongoing	Project ongoing	Project uncompleted	Project uncompleted	Project uncompleted	Project uncompleted	Project uncompleted	Project ongoing		Reason for non copliance

SOUTH AFRICA SOUTH AFRICA

18 309 204	18 30		170 684 088	170 6			170 039 733		559	18 953 559	
22 636 049	-4 326 846 22 636 049	0	66 490 583	104 193 506 66 490 583	0	0	0	170 039 733	-1 007 448 19 961 007 170 039 733	-1 007 448	
Balance 31/06/2013	To Other Debtors	Refunded	Conditions met income statement Capital	Conditions Conditions me met income income statement statement Operating Capital	Written - off	Capital Donated	Offher Income	Receipted 01/07/2012 30/06/13	Debit Balance 01/07/2012	Unvillsed Balance - 01/07/2012	of Statements

SUMMARY

Sept 12

Dec 11 March 12

June 12

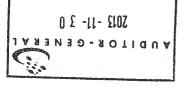
Sept 12

Dec 11

March 12

June 12

NAME OF GRANTS	gan of ipality	Balance 1 July 2012		Quarterly Receipts	ipts			Quartely Exspenses	enses		Balance 30 June 2013	g G	Grants and subsidies datayed/ withheld	held	Reason for dealy/ witholding of funds	Comply with the grant conditions in terms of latest	Reason for non copillance
	Entity		Sept 12	Dec 12 Ma	March 13 Jun	June 13	Sept 12	Dec 12	March 13	June 13		Sept 12 D	Dec 12 Mai	March 13 June 13		dora	
ansport contruction	Provincial	0	0	0	1 000 000	0	0	0	0		1 000 000	0	0	0	0 Not applicable	Yes	Project ongoing
Consumer Education	Cape Wineland district Municipality	6 000	0	o	0	0	0	0	0	۰	6 000	0	0	0	0 Not applicable	N O	Project uncompleted
y Building for 20 wards	Cape Winefand district Municipality	34 494	0	0	0		339	0	32 000		2 155	0	0	0	0 Not applicable	N <sub>0</sub>	Project uncompleted
₃ of Immovable Prop	Cape Wineland district Municipality	533	0	0	0	0	0		0		533	0	0	0	0 Not applicable	No	Project uncompleted
o Campaign of Sandhills vill	Cape Wineland district Municipality	8 501	0	0	0	0	0	0	0	8 501	0	0	0	0	0 Not applicable	No	Project uncompleted
əmoval in Sanhills VIII	Cape Wineland district Municipality	4 451	0	0	0	0	0	0	0	4 461	0	0	0	0	0 Not applicable	N <sub>o</sub>	Project uncompleted
Signed language training	Cape Wineland district Municipality	0	0	0	0	10 000	0	0	0		10 000	0	0	0	0 Not applicable	Yes	Project ongoing
Econ Development	Cape Wineland district Municipality	1 748	0	0	0		0	0	0		1 748	0	0	0	0 Not applicable	Yes	Project ongoing
es for staff (SAMWU)	Housing grants	44 824	0	0	0		0	0	0	۰	44 824	0	0	0	0 Not applicable	Z o	Protect uncompleted
elethemba Housina Prolect	Housing grants	1 449 005	0	0	0	•	0	0	0		1 449 005	0	0	0		No	Prolect uncompleted
ses Avian Park	Housing grants	-422 643	0	0	0	0	0		0		-422 643	0	0	0	0 Not applicable	Yes	None
ses	Housing grants	24 464		0	0	0	0	0	0		24 464	0	0	0		8	Project uncompleted
arv DTF - Zwei sport	Private Donation	335 740	•	0	0	0	0	0	0		335 740	0	0	0	0 Not applicable	Yes	Project uncompleted
Lattery - Sport 10 11	Private Donation	-142 889	0	0	0	0	0	80 897	12 943	0	-236 729	0	0	0	0 Not applicable	Yes	Project uncompleted
		0	0	0	0	0	0	. •	•			0	0	0	0 Not applicable	Yes	None
		c									300 205						



Annual Financial Statements for the year ended 30 June 2013 (2012 Restated) BREEDE VALLEY MUNICIPALITY

**APPENDIX E** 

**200TH AFRICA** 

In terms of S45 of the Supply Chain Management Policy the accounting officer must ensure that the notes to the financial statements disclose Disclosure in terms of 545 of the Supply Chain Management Policy

particulars of any award of more than R2000.00

to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous

twelve months, including:

b) the capacity in which that person is in the service of the state; and a) the name of that person

c) the amount of the award

Awards (total amount) for the 2012/2013 financial year

Awards and payments to persons with relatives in the service of Breede Valley Municipality

C P Jansen Taxi's - Colin Jansen (Brother of Reginald Jansen)

Awards to the amount of R18400.00 were made to C P Jansen Taxi's

Reginald Jansen is a Plan Examiner of the Building Control Section within the Operations Directorate of the Breede Valley Municipality

Awards to the amount of R28690.00 was made to Enkosi Construction Enkosi Construction - Tonie Winnaar (Spouse/Husband of Juliette Winnaar)

Juliette Winnaar is an employee in the WWTW Section within the Operations Directorate of the Breede Valley Municipality

MS Enterprises - Sheryl Manuel (Spouse/Wife of William Manuel)

William Manuel is an employee in the Buildings Section within the Operations Directorate of the Breede Valley Municipality Awards to the amount of R30700.00 were made to MS Enterprises

NDS Enterprises - Neville Smith ( Brother of Juliette Winnaar)

Juliette Winnaar is an employee in the WWTW Section within the Operations Directorate of the Breede Valley Municipality Awards to the amount of R64000.00 was made to NDS Enterprises

NE Mayeki Catering - Nombulelo Mayeki (Parent/Mother of G Simpiwe Mayeki)

Simpiwe Mayeki is the Area Manager: De Doorns under the office of the Municipal Manager of the Breede Valley Municipality Awards to the amount of R16450.00 were made to NE Mayeki Catering

Rub-N-Dub Car Wash - Feirouz Wehr (Sister of Sameera Kajaar)

Sameera Kafaar is a Senior Clerk: Creditors within the Finance Directorate of the Breede Valley Municipality Awards to the amount of RZ685.00 was made to Rub-N-Dub Car Wash

Zee's Catering - Zaidah Wehr (Sister of Sameera Kafaar)

Awards to the amount of R1500.00 was made to Zee's Catering

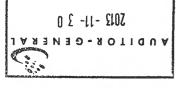
Sameera Kafaar is a Senior Clerk: Creditors within the Finance Directorate of the Breede Valley Municipality

TH Traders - Trevor Human (Brother of Deon Human)

Deon Human is an employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality Awards to the amount of R3700.00 was made to THTraders

Awards to the amount of R12900.00 was made to Astra Catering Services & Trading Astra Catering Services & Trading - Astried Human (Spouse/Wife of Deon Human )

Deon Human is an employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality



**APPENDIX E** Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

SOUTH AFRICA

Awards to the amount of R12500.00 was made to Golimas Pty Ltd Golimas Pty Ltd- Goliath Jacobs (Parent/Father of Brumilda Jacobs)

Brumilda Jacobs is a Financial Intern in the Internal Audit Section under the office of the Municipal Manager of the Breede Valley Municipality

Kleinplasie Restaurant - Heletia Botha (Parent/Mother of Jole Botha )

Jole Botha is the Personal Assistant to the Executive Mayor within the Corporate Directorate of the Breede Valley Municipality Awards to the amount of R8639.00 was made to Kleinplasie Restaurant

T.C. Dyonta is a councillor in council of the Breede Valley Municipality Awards to the amount of RZZ7Z86.57 was made to Thoristo Team Thozisto Team - Linda Dyonta (Spouse/Wife of T.C.Dyonta)

Awards to the amount of R3590.00 was made to Wildia Garden and Landscaping Creations Pty Ltd Wildia Garden and Landscaping Creations Pty Ltd - Claudia Pheiffer (Spouse/Wife of W.J.Pheiffer)

W.J. Pheiffer is a employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality

Awards to the amount of R1800.00 was made to Tasha's Sound Hiring Tasha's Sound Hiring - Janine Natasha Makeleni (Spouse/Wife of N.H.Makeleni)

N.H.Makeleni is an employee in the Revenue Department within the Finance Directorate of the Breede Valley Municipality (Clerk)

Awards to the amount of R4890.00 was made to ZN Paliso Taxi's ZN Paliso Taxi's - Nelson Paliso (Brother of Ndileka Nyangaza)

Ndileka Nyangaza is an employee in the Traffic Section within the Community Directorate of the Breede Valley Municipality (Cashier)

Awards to the amount of R9000.00 was made to HS Brits Konstruksie Pty Ltd HS Brits Konstruksie Pty Ltd - Hendry Steven Britz (Parent/Father of Winston Britz )

Winston Britz is an employee in the WWTW-De Doorns Section within the Opeations Directorate of the Breede Valley Municipality

R 446 730.57

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Total Payments

(Controller)

Awards and payments to persons with relatives in the service of other Municipalities

Marvin Agulhas is an employee in the Electrical Department at City of Cape Town Municipality Awards to the amount of R298178.43 were made to Vuyani Electrical Supplies Vuyani Electrical Supplies - Julia Agulhas (Parent/Mother of Marvin Agulhas)

Johannes Wagener is an employee at City of Cape Town Municipality Awards to the amount of R286536.09 were made to Cougar Security Cougar Security - Hermina Jansen (Sister of Johannes Wagener)

J. Botha is employeed at the Cape Winelands District Municipality Awards to the amount of \$8639.00 was made to Kleinplasie Restaurant Kleinplasie Restaurant - Heletia Botha (Spouse/Wife of J.Botha)

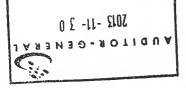
R 584 714.52

ε

Total Payments

Awards and payments to persons with relatives in other State Departments

Abraham Bernard Heyns is employed by the South African Police Department Awards to the amount of R1938324.42 were made to Future Security Services Future Security Services (Brother - Abraham Bernard Heyns)



APPENDIX E Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

SOUTH AFRICA

Jacob Krieger is a Teacher in the Western Cape Education Department Awards to the amount of R21925.00 were made to CK.Krieger C.K.Krieger - Catherine Krieger (Spouse/Wife of Jacob Krieger)

Louis Maria Tromp is a Teacher in the Western Cape Education Department Awards to the amount of R35046.00 were made to Hamcity cc Hamcity cc - Pierre Dennis Tromp (Spouse/Husband of Louis Maria Tromp)

Andre Abrahams is employed by the South African Police Department, Worcester Awards to the amount of RS161.40 were made to Hippo Wassery II Hippo Wassery II - Rachelle Abrahams (Spouse/Wife of Andre Abrahams)

Mercia Witbooi is a Teacher in the Western Cape Education Department An Award to the amount of R2000.00 was made to J Withooi Kontrakteur J Witbooi Kontrakteur - J. Witbooi (Spouse/Husband of Mercia Witbooi)

Stemmet Clive Cupido is an employee in the South Africa Correctional Service Awards to the amount of R13700.00 were made to 1C Trading JC Trading - J.R.Louw (Brother - Stemmet Clive Cupido)

Erna Bowers is an employee in the service of the Department of Health DO slessing to the samount of RS95544.57 were made to Kaizen Chemicals CC Kaizen Chemicals CC - Caroline Bowers (Child of Erna Bowers)

Tara Conradie is an employee in the Western Cape Education Department Awards to the amount of R168274.24 were made to Conradie Incorporated Conradie Incorporated - Andries Francois Conradie (Spouse / Husband of Tara Conradie)

E.P. Hamiltons is an employee in the Department of Home Affairs Awards to the amount of R2000.00 were made to Hami's Skoonmaak & Verf Dienste Hami's Skoonmaak & Verf Dienste - Aser C. Hamilton (Brother of - E.P. Hamilton)

W.) Du Toit is an employee in the service of Transnet Awards to the amount of R6 000.00 were made to M.M ou Toit) M.M Du Toit (Spoues/Wife of W. Du Toit)

Josef Persent is a Teacher in the Western Cape Education Department Awards to the amount of R15500.00 were made to M P Builders & Civil M P Builders & Civil CC - Magdalena Persent (Spouse/Wife of Josef Persent)

Luyanda Mooi is a warden in the Department of Correctional Services cc Tradings of Myands to the amount of RZ5000.00 were made to Myambane Tradings Myambane Tradings CC - Anna Nomvula Mooi (Parent/Mother of Luyanda Mooi)

Nomagcisa Racheal Sipoyo is Manager: Safety and Compliance in the Department of Public Works & Transport Awards to the amount of R186960.00 were made to Total Computer Services Pty Ltd Total Computer Services Pty Ltd - Lindikhaya Welile Sipoyo (Spouse/Husband of N.R.Sipoyo)

N.T.Bayetwa is an employee in the South Africa Correctional Service-DCS Awards to the amount of R4400.00 were made to Bayetwa Cleaning Service Bayetwa Cleaning Service - Neliswa Octavia Bayetwa (Sister of N.T.Bayetwa)

Awards to the amount of R4500.00 were made to Charine's Cleaning Services Charine's Cleaning Services - Charine Brown (Child of Roseline Brown)

R 4 055 780.72 R 3 024 335.63

SI

Grand Total Total Payments

SOUTH AFRICA

2012 -11- 3 0

A U D I T O R - G E N E R A L

2042/2042				20426	2					2011/2012	2042	
Description				2012/2013	2013					101		
R thousand	Original Budget	Budget Adjustments (i.1.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Pinal as % of Pinal as % of Original Budget Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	w		5	6	7	8	9	10	1	12
Revenue · Standard	1					46 700	444 000	108 /8/				118 942
Governance and administration	119 /2/	(6 / 39)	624	796	子の様子を見ない	105	116.6%	226.7%	Charles Charles			1 041
Executive and council	324	1 5	53	135		17 971	116.0%	116 0%				113 989
Budget and treasury office	108 349	77 520	108 826	2 238		(1 194)	66.2%	21 1%				3912
Corporate services	11 054	(/ 522)	69 940	£5 081		(14 829)	78.8%					39 868
Community and public safety	700 00	1 304	320	341		20	106.4%	_				630
Community and social services	1 055	4 043	3 607	200		(3.408)				A PROPERTY OF THE PARTY.		1 549
Sport and recreation	13 371	4 597	17 968	19 957		1 989	_					9 377
Housing	40 127	7 862	47 989	34 514		(13 475)						28 355
Health	(65)	1	(65)	(20)		4	31.6%		· · · · · · · · · · · · · · · · · · ·			(43)
Economic and environmental services	15 836	4 418	20 255	18 273		(1 982)						16751
Planning and development	1 338	127	1 465	1 187		(278)	81.0%					11 148
Road transport	8 814	4 296	13 110	13 630	A STATE OF THE PARTY OF THE PAR	520						4 124
Environmental protection	5 684	40.834	5 580	3 456		5718	101.2%	103.4%				419 962
I rading services	305 300	1000	206 588	285 598	A CONTRACTOR OF THE SECOND	(10 990)				N N N N N N N N N N N N N N N N N N N	5	264 388
Mater	88 886	(3 844)	85 042	96 688		11 646						50 492
Waste water management	60 365	14 665	75 029	79 659		4 630	106.2%	132.0%				74 233
Waste management	35 459	13	35 472	35 904		431		101.3%				30 849
Other	(164)	22 849	695 123	700 901		5 778	100.8%	Tionwest.			A THE RESIDENCE OF THE PERSON	595 359
Otal Reveille · Candalo	01000				the street water of the street							
Expenditure · Standard	1 7 709	200	130 843	402 200	2 417	2 417	102.0%	104.6%	1		ı	106 106
Governance and administration	36 591	1 401	37 982	37 223	(759)							32 185
Executive and council	39 472	2 121	41 593	41 714	121						ı	35 538
Corporate services	41 740	(503)	41 237	44 292	3 055	3 055		_			ı	38 383
Community and public safety	117 179	10 967	128 145	104 239	(23 907)	(2			1		1	115 438
Community and social services	15 653	117	15 771	15 298	(472)						1 1	16 492
Sport and recreation	17 637	(110)	17 528	16 290	(1 238)	(1 238)	100.6%	6 109.0%			1	36 008
Public safety	37 256	7 840	54 OS1	34 633	(22 418)						1	47 268
Housing	389	11	400	394	(6)						1	367
Economic and environmental services	54 946	302	55 248	54 050	(1 198)	_						51 191 8 455
Planning and development	8 877	(119)	8 759	8 141	(618)	(618)					1 1	34 273
Road transport	36 217	570	36 788	36 914	707		92.7%	6 91.3%				8 463
Environmental protection	360 300	11 060	380 271	373 861	(6 410)	_			1	1		330 048
Trading services	369 202	(690)	262 203	245 936	(7 457							223 725
Electricity	36 808	(216)	36 592	36 915	323	323					1	35 149
Waste management	51 460	8 376		58 931	(905)						ı	47 150
Waste management	26 962	3 489		32 080	1 629		105.3%			7	ı	24 024
Other	1 462	(324)	1 137	1 085	(53)	9						708 EUS
Total Expenditure - Standard	660 582	25 032	685 613	656 464	(29 149)							-
Surplus/(Deficit) for the year	11 723	(2 213)	9 510	44 437	34 927	34 92/	407.379	70 3/3.170				-

Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

		And the second s	and the state of t			34 927		4040404	0 510	/2 243	11 722	Surplus/Deficiely for the year
603 694	1	ı	1	99.4%	95 7%	/29 149)		220	895 812	35.023	660 580	Total Expanditure by Vote
	1				1	ı	•		1			
	1					1			1			
	ı				•	ı			1			
				,	•	1			ı			
	ı	Some apple			•	ı			ı			
	ı				1	1			1			
	pa kir scalar		-			ı			ı			
	]	2013 -11- 3 O		1		1			ı			
	25 26 27	A U D I T O R . G . G	AUDII			ı			1			
405 029		)		100.6%	98.1%	(9 042)		455 527	464 569	11 685	452 884	Vote 6 - Operational Services
49 432	3	***				(63)		54 552	54 615	3 102	51 514	Vote 5 - Community Services
41 853	Samuel and And State	A THE PARTY OF THE				4		48 063	48 059	1 784	46 275	Vote 4 - Financial Services
/8 113	1					(19 088)		64 589	83 677	6 855	76 822	Vote 3 - Corporate Services
7 115	ı				-	(776)		6 982	7 /5/	(184)	7 941	Vote 2 - Municipal Manager
22 151	ı				99.3%	(184)		26 752	26 936	1 790	25 146	Vote 1 - Council General
												Expenditure by Vote to be appropriated
595 359				104.3%	100.8%	5778		700 901	695 123	22 819	672 305	Total Revenue by Vote
		The state of the S							1			
				1		1			ı			
						1			,			
						ı			1			
						ı			ı			
						ı	1 0 1		ı			
				1		1			ı			
				1	•	ı			ı			
				,	1	1			ı			
430 753					99.2%	(3 990)		510 564	514 554	17 037	497 517	Vote 6 - Operational Services
20 572					129.6%	6 333		27 751	21 419	4 599	16 820	Vote 5 - Community Services
114 836					_	17 778		127 675	109 896	(7 523)	117 419	Vote 4 - Financial Services
27 712				84.9%		(14 373)		33 927	48 300	8 340	39 960	Vote 3 - Corporate Services
482				94.6%	78.8%	(76)		284	360	60	300	Vote 2 - Municipal Manager
1 003				243.3%	117.8%	106		700	594	306	288	Vote 1 - Council General
												Revenue by Vote
12	11	10	9	8	7	6	5	4	ω	2		
						Budget						
		32 of MFMA		•	6	Adjustments			9			R thousand
Audited Outcome	recovered	authorised in terms of section	unauthorised expenditure	as % of Original  Budget	as % of Final  Budget	Actual Outcome	expenditure	Outcome	adjustments budget	Adjustments (it o MEMA \$28)	Original Buoget	
		7		>								
	2012	2011/2012					2013	2012/2013				Vote Description

Vecolicitation of Table 14 purples of thatical centralists foreside and expensional	al Ferroiman	orie aniiakas) a:	axpenditure)									
Description				2012	2012/2013					2011/2012	2012	
R thousand	Original Budget	Budget Adjustments (i.1.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
		,	•		7	•	7	•		5		5
	-	-		4		6		c	4	2	-	12
Property rates	77 296	1 783	79 079	84 116		5 037	106.4%	108.8%		100		66 424
Property rates - penalties & collection charges	400	ı	400	562	1000	162	140.5%	140.5%			0.0	409
Service charges - electricity revenue	287 697	t	287 697	278 792		(8 905)	96.9%	96.9%	HEN TOTAL	0000		257 340
Service charges - water revenue	41 273	1	41 273	51 528	SARA I	10 255	124.8%	124.8%				40 363
Service charges - sanitation revenue	40 893	1	40 893	49 138		8 245	120.2%	120.2%				37 738
Service charges - refuse revenue	26 279	ı	26 279	27 455		1 176	104.5%	104.5%	χ			25 633
Service charges - other	(14 015)	(5)	(14 020)	(20 895)		(6 876)	149.0%	149.1%				(15 790)
Rental of facilities and equipment	11 784	1	11 784	11 431		(353)	97.0%	97.0%				10 325
Interest earned - external investments	4 500	1	4 500	5 697		1 197	126.6%	126.6%				7 641
Interest earned - outstanding debtors	1 556	ſ	1 556	2 309	0	754	148.5%	148.5%				2 266
Dividends received	1	1	1	1		1						
Fines	9 994	2 300	12 294	19 597		7 303	159.4%	196.1%		2		9342
Licences and permits	3 625	1	3 605	4 305 7		770	101.0%	121 2%				4 066
Agency services	110 464	8 895	119 360	104 194		(15 166)	87.3%	94.3%		ā" o		93 695
Other revenue	8 490	(1 246)	7 244	11 425	×	4 181	157.7%			15 TA TA TA TA TA	31 - A - L	7 350
Gains on disposal of PPE	8 000	(8 000)	1	1 845		1 845	#DIV/0!	23.1%				
Total Revenue (excluding capital transfers and contributions)	621 337	3 728	625 065	634 411		9 346	101.5%	102.1%				549 626
xpenditure By Type			(	-		1	THE REAL PROPERTY.					
Employee related costs	203 688	(9 381)	194 307	188 609		(5 698)	97.1%	92.6%			1 1	174 298 11 957
Remuneration of councillors	12 / 59	0	1 1007	A 111		(79)					1	2646
Depreciation & asset impairment	63 036	2 333	65 369	65 940		571					ı	64 419
Finance charges	32 665	ı	32 665	25 261		(7 404)					ı	27 576
Bulk purchases	199 952	291	200 243	196 841		(3 402)	98.3%	98.4%			1 1	176 733 37 588
Other materials	40 915 5 157	511	42 300 5 668	7 291		1623	128.6%				1 1	5 677
Transfers and grants	200	1 -	200	28		(172)	13.8%				ı	
Other expenditure	98 019	29 237	127 256	108 974		(18 282)	85.6%	111.2%				102 361
Loss on disposal of PPE	C82 033	25.032	585 613	856 464	1	(29 149)	95.7%		1	1		603 694
of all expenditure	700 000	200.07	000000	404 000	a security and a secu	(0.11 0.2)			Strikeniosomesus	Land Mark Control	10 March 10	·
Surplus/(Deficit) Transfers recognised - capital	(3 <b>9 245</b> ) 50 968	(21 303) 19 091	(6 <b>0 548</b> ) 70 058	(22 053) 66 491		38 495 (3 568)	36.4% 94.9%	56.2% 130.5%	<b>378</b>		(	(54 068) 45 734
Contributions recognised - capital	ı	1	ı	. 1	がなると				AUDII	0 % - 6 %	M X A	
Controlled assets	11 723	(2 213)	9 510	44 437	The second second	34 927	467.3%	379.1%		013 -11- 3 (	011111111111111111111111111111111111111	(8 334)
Surplus/(Deficit) after capital transfers & contributions										September 1		
Taxation	-		1	-	100000000000000000000000000000000000000		765 237	270 49/				(8 334)
Attributable to minorities	1	122.4)	1 .	1	1.00	ı				COIN AFRIC		
Surplus/(Deficit) attributable to municipality	11 723	(2 213)	9510	44 437		34 927	467.3%	379.1%				(8 334)
Share of surplus/ (deficit) of associate		0 040	0.540	44 427		24 027	787 29V	379 1%				(8 334)
Surplus/(Deficit) for the year	11 723	(2 213)	9 510	44 43/		176 66	407.37					-

SOUTH AFRICA
AUDITOR-GENERAL 2013-11-30

Colori Bodes    Colori   Col	Vote Description	Vota Description				2012/2013					2011/2012	2012	
1   2   2   2   2   2   2   2   2   2		Original Budget	Total Budget Adjustments (ILo. NFWA s28)		Actual Outcome	Unauthorised expenditure	Variance	Actual Ovicome as % of Final Budget		Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFNA	Balance to be recovered	Restat Audita Outco
1													
			2	u	•	5	6	7		9	10	=	12
	Capital expenditure - Yole Multi-year expenditure			1			•					1	
1   100	Vote 2 - Municipal Manager			1 1			. ,						
1	Vote 3 - Corporate Services												
Section   Sect	Vote 4 - Financial Services			,			•					1	
1   25   25   25   25   25   25   25	Vote 5 - Community Services Vote 6 - Cherebons Services			, ,									
1	Example 7 - Vote7			1			ι		,				
1   666   620   152   15   15   15   15   15   15   1	Example 8 - Vote8											1	
10   10   10   10   10   10   10   10	Example 9 - Vote9			1 5									
1	Example 11 - Vote 11						1						
Color   Colo	Example 12 · Vote12			1			1					ı	
15   465   123   133   123   133   123	Example 13 - Vote13  Example 14 - Vote14												
18	Example 15 - Vote 15						1						
10   10   10   10   10   10   10   10	Capital multi-year expenditure			•		ı		•	_	,	•	ı	
100   100	Single-year expenditure				<b>.</b>								
2500   2500	Example 1 - Vote1	8 7	406		à tô		(412)		707				
1781   45411   4571   1304   4570   1578	Example 3 - Vote3	3 282	1993		2 639		(2 636)		80%			1	
84 920 84 927 177 177 177 177 177 177 177 177 177 1	Example 4 - Voted	761	45 411		374		(45 797)		105%				
Marchest	Example 6 - Vote6	84 503		84 503	102 740		18 237		122%			ı	
8600 1512 4770 15717 16758	Example 7 - Vote7												
6600 6 145 (2 444) 3 581 2 585 1985 1985 1985 1985 1986 1987 1987 1988 1988 1988 1988 1988 1988	Example 9 · Vote9											1	
Married	Example 10 - Vote10			1			1						
SO SAT   47-70   177-817   107-518   -	Example 12 - Vote12			1								1	
Bo SAT   47470   177817   107868   -	Example 13 - Vote13												
March   Marc	Example 15 - Vote 15											,	
Globar	Capital Single-year expenditure	90 347	47 470	137 817	107 618	, ,	(30 199)	78%	119%	١,		1 ,	73 978
Both	lotal Cabian Exhaustrate - Aona	20,044	47 41 4	10, 01,	101.010		foot and						
Althe end councidable end force of the counci	Capital Expenditure - Standard Governance and administration	6145	(2 454)	3691	2 585	,	(1 106)	70%	424	1			
Part	Executive and council	145	,	165	131		(14)	90%	90%				
With and public safety         4.316         4.127         6.335         3.894         — (4.427)         6.695         995           With and public safety         4.316         4.127         6.335         3.894         — (4.427)         6.695         995         — — — — — — — — — — — — — — — — — — —	Budget and treasury office	830	(338)	192	2023		(70)	86%	39%			1 1	
Table   Control   Contro	Community and public safety	4316	4120	8 436	3 894	1	(4 542)	46%	90%	1	1	1	
Inch measurement   1980   1992   2522   1490   1492   14	Community and social services	1009	148	1 157	559		(597)	48%	55%			1 1	
ang tic and anniformativities         960         —         960         —         960         —         70%	Sport and recreation Public safety	1 380	1992	3 372	1 490		(1 882)	44	108%				
In In International Services         3 310         3 381         6 660         6 550         - (41)         99%         2011%	Housing	980		980	684		(296)	70%	70%			ı	
And part of control of	Hoelth	* 1	4 .	8.690	8850		: (M)	<b>9</b> .	201%	1	,	1 1	
Commental projection   3310   3265   648	Planning and development	1 6		,		•	1 3					,	
Services 176.576 42 424 119.000 94.495 - (24.516) 7794 12394 or children in the proposed of th	Road transport	3 310	3 205	6 5 1 4 176	5 498		(17)		#DN/01			1 1	
tidally (1482) 21136 3019 (510) 23% 201%	Trading services	76 576	42 424		94 489		(24 510)		125%		1	1	
Expanditure - Standard	Electricity	14 882	21 136		29 915		(6 104)		201%				
Expanditure - Standard   1000   (0)   1000   1000   -   100%   100%   -     100%   100%   -     1175   11	Waste management	10 916	15 575		23 374		(3 116)		214%				
Expanditure - Standard   99 347   47 476   137 617   107 618   - (20 199)   78%   119%	Waste management	1 000	(0)		1 000				100%				
onal Government 40 746 11 300 52 046 51 419 (827) 99% 126% 136% 1460 (827) 65% 126% 14978 (2.342) 65% 1365% 14978 (2.342) 65% 1365% 1365% 14978 (2.342) 65% 1365%	Other Total Capital Expenditure - Standard	90 347	47 470	137 817	107 618		(30 199)		119%	1	1	The speciment of the second	200000
oral Covernment 40 746 11 300 52 046 51 419 (827) 99% 125% (73 30 14 978 17 30 14 9	Funded by									THE TOTAL STATE	25.50 CHINE		
1000   17.00   1970   1000   17.00   1970   1000   17.00   1970   17.00   1970   17.00   1970   17.00   1970   17.00   1970   17.00	National Government	40745	11 300	52 046	51 418		(627)		126%				A 83
entitiers and grants	Provincial Government  District Municipality	. 40	1 2000	- 420	1 0		1000	•		学なりませる			
peoplised - capital         41 215         28 844         70 558         68 4871         (3 304)         5878         18 78           ributions & donations         18 9822         22 22 229         43 211         24 975         (18 236)         58%         125%           enerated funds         28 159         (4 602)         24 549         16 133         26 5575         (8 380)         66%         55%	Other transfers and grants	1	693	69.3	94	ないのととなるとのできる	(598)		#UNX	STATE OF THE PARTY	PREST CAR	Barre of the second	
98 962 23 229 43 211 24 975 (18 236) 58% 125% (18 236) 66% 55% (18 236) 66% 55% (18 236)	Transfers recognised - capital  Dublic contributions & donations	41 215	28 844	70 058	66 497		(3 300)						
29 150 (4002) 24 546 (10 134 26) (10 134 16) (10 14 16)	Borrowing	19.982			24 975		(18 236)						
00 27 1 27 270 137 217 107 618 1 137 217 170 170 170 170 170 170 170 170 170 1	Internally generated funds	20 120			107 618	- Netana	(661 00)			177	The second second		

Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classifica

VODITOR-GENERAL

Description				2012/2013				2011/2012
R thousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	_	2	ယ	4	5	6	7	600
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	526 085	(8 289)	517 797	578 964	61 167	111.8%	110.1%	515 431
Government - operating	50 968	5 396 11 391	115 860 62 359	169 598	(115 860) 107 239	272 0%	708 CEE -	
Interest	6 056	1	6 056	5 697	(359)	94.1%		7641
Dividends	ı	1	ı		ı			
Suppliers and employees	(586 378)	3 189	(583 189)	(606 510)	(23 321)	104.0%		
Finance charges Transfers and Grants	(31 554) (200)	1 1	(31 554) (200)	(25 261)	6 293 200	80.1%	80.1%	(27 576)
NET CASH FROM(USED) OPERATING ACTIVITIES	75 441	11 687	87 128	122 488	35 360	140.6%	162.4%	68 238
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds on disposal of PPE	8 000	(8 000)	1	(103 910)	(103 910)	#DIV/0!	-1298.9%	(68 140)
Decrease (Increase) in non-current debtors  Decrease (increase) other non-current receivables	700	1 1	700	7 262	8 AAS	1026 10/		
Decrease (increase) in non-current investments	30 000	1 1	30 000	5 000	(25 000)	16.7%	16.7%	55 000
Capital assets	(90 347)	(47 470)	(137 817)		137 817	man design among a subspace of a subspace of a		
NET CASH FROM/(USED) INVESTING ACTIVITIES	(51 647)	(55 470)	(107 117)	(91 657)	15 460	85.6%	177.5%	(16 328)
CASH FLOWS FROM FINANCING ACTIVITIES					5			
Short term loans	1	51 000	51 000	51 000	1	100.0%	#DIV/0!	
Increase (decrease) in consumer deposits	8 '	100	180	229	49	127.1%	286.0%	150
Repayment of borrowing	(26 661)	1	(26 661)	(25 731)	931	96.5%	96.5%	(23 682)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(26 581)	51 100	24 519	25 498	979	104.0%	-95.9%	(23 531)
NET INCREASE/ (DECREASE) IN CASH HELD	(2 787)	7 317	4 530	56 329				28 379
Cash/cash equivalents at the year begin:  Cash/cash equivalents at the year end:	62 873	100 660	70 190	121 989	51 799	173.8%	194.0%	

Reconciliation of Table A7 Budgeted Cash Flows

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Appendix K

231 150.03 Bellin - Wordester (1990)  1 198.00 Sim Consultants oc. See supplier (1972)  1 198.00 Sim Consultants oc. See supplier (1973)  2 198.00 Sim Consultants oc. See supplier (1973)  2 198.00 Sim Consultants oc. See supplier (1974)  3 198.00 Sim Consultants (1974)  3 198	T3C1011 Category Total T101408 JATOT GNARG		
6 6 99 65 57 Media24 Publikasies 6 8 90 00 OBST Activation Office (1974) 7 2 80 05 1 Media24 Publikasies 7 2 80 05 1 Media24 Publikasies 8 2 80 00 OBstractive Choice 1 13 6 0 00 OBstractive Choice 1 16 0 99 00 OBstractive Choice 1 19 0 00 OBstracti	Category Total	02.861 6	1
5 590 Co. Co. St. Achoulement Co. Co. Co. St. Achoulement Co. Co. St. Achoulement Co.			Protes Hotel-George Accommodation
6 896.5 G. Yorke Sherror (2016) 2 8 9 8 9 8 9 8 9 9 8 9 9 9 9 9 9 9 9 9	1101221	<b>₽</b> 6. <b>2</b> 78 TT	
5 686.55 Truvelo Manufactures 5 8 60 0 Cal Technology Holdings (FTY) 5 8 60 0 Cal Technology Holdings (FTX) 6 8 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		3 258.94	Media24 Publikasies Adverts
5 58.00 Ed. S. Turvolo Manufactures 5 1800 a supplier 5 5 1 1000 C COS 1 Echnology Holdings (PTY) 5 50e supplier 5 5 1000 C COS 1 Echnology Holdings (PTY) 5 50e Supplier 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1101216	18.068 2	Media24 Publikasies Adverts
5 58.00 Ed. S. Turvolo Manufactures 5 600 e supplier 5 5 100 e 0 COS 1 echnology Holdings (PTY) 5 600 e supplier 5 5 100 e 0 Ed. 2 10 e 0 Ed.	1101215	3 612.20	Independent Newspapers
6 89 8.5.5 Throto Manitactures Sole supplier Sole Sole Sole Sole Sole Sole Sole Sole	1101180		
6 5916.36  4 1936.90  6 1940.00  6 2M Consultanties of Substantianties of Substantiantianties of Substa	6711011		
6 69 16.25 Grown Doors 1.00 (2015 rectinology Holdings (PTY)) 6 5 90.00 (2015 rectinology Holdings (PTY)) 6 5 90.00 (2015 rectinology Holdings (PTY)) 7 9 90 (2015 rectinology Holdings (PTY)) 8 5 0.00 (PTX) 8 5 0.			· · · · · · · · · · · · · · · · · · ·
6 68 519.00 CACS Troncholdy Holdings (PTY) Sole supplier 5 89.00 CACS Troncholdy Holdings (PTY) Sole supplier 5 89.00 CACS Technology Holdings (PTY) Sole supplier 6 89.00 SM Consultants oc 5 80.00 SM Consultants oc 5 80.00 SM Consultants oc 6 80.00 SM	7711011		
6 5916.36  5 316.56) Railinculte Chronical Horizonte (PV)  5 300.00 CAS Technology Holdings (PTY)  5 300.00 CAS Technology Holdings (PTX)  5 4 90.00  5 5 30.00  5 5	1101105	8 228.52	
6 89.60 Code sugarity and knowled the code of the code sugarity and content of the code sugarity and c	1104428	2 344.20	Media24 Publikasies Adverts
6. 68.56 Truvelo Manufactures 5.00 e supplier 5. 10 to 30.00 CACS Technology Holdings (PTY) 5.00 e supplier 5.00 CACS Technology Holdings (PTY) 5.00 CACS Technology Holdings (PTY) 5.00 CACS Technology Holdings (PTX) 5.00 CACS Technology (PTX) 5.0	1101161	3 125.60	Media24 Publikasies Adverts
6. 89.50.00 CAS Technology Holdings (PTY) Sole supplier 5. 10.00.00 Similar Kwakery 1.00.00 CAS Technology Holdings (PTY) Sole supplier 5. 20.00.00 Similar Kwakery 1.00.00 CAS Technology Holdings (PTY) Sole Sole Sole Sole Sole Sole Sole Sole	1101292	07.957 8	Media24 Publikasies Adverts
5 890.00 (CGS Technology Holdings (PTY) Sole supplier (Solo 200 Course) Truvelo Manufactures (Solo 200 Course) Early (Solo 200 Early (Early (Solo 200 Early (Early (Solo 200 Early (Early	1101702		
6 896.6.42 Morcester Processer Contest Morcester Centre (Phy) Late Contest Morcester Centre (Phy) Late Contest Morcester Morcester Centre (Phy) Late Contest Morcester			
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6 696.55 Truvelo Manufactures Sole supplier (PTY) Sole supplier (6 916.35 Truvelo Manufactures (6 916.35 Sol. Oct (2.7 Technology Holdings (PTY) (9 916.30 Sol. Oct (2.7 Technology Holdings (2.7 Te			·
6 686.55 Truvelo Manufactures Sole supplier Sole Solo COST Rechnology Holdings (PTY) Sole Sole Sole Sole Sole Sole Sole Sole	8611011	<del>-</del> -	
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6 685.55 Truvelo Manufactures 5 890.00 COS Technology Holdings (PTY) Sole supplier 5 890.00 SM Consultants oc 5 800.00 SM Consultants oc 5 800.00 SM Consultants oc 5 800.00 Curtain, Linen and Crockery 6 600ds urgently required 6 8 8 8 100.00 Curtain, Linen and Crockery 6 600ds urgently required 7 8 100.00 Curtain, Linen and Crockery 6 600ds urgently required 7 8 100.00 Curtain, Linen and Crockery 6 600ds urgently required 7 8 100.00 Curtain, Linen and Crockery 6 600ds urgently required 7 8 100.00 Curtain, Linen and Crockery 6 600ds urgently required 7 8 100.00 Curtain, Linen and Crockery 6 600ds urgently required 7 8 100.00 Curtain, Linen and Crockery 6 600ds urgently Repairs' Strip & Quote 19 9 100.00 Figure 6 200 Coromas Doors 10 10 10 10 10 10 10 10 10 10 10 10 10	4641011	8 208.00	Masjienburo Insurance
5 890.00 COS Technology Holdings (PTY) Sole supplier Sole Sole Sole Sole Sole Sole Sole Sole			
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6 695.55 Truvelo Manufactures 5 890.00 CQS Technology Holdings (PTY) 5 890.00 CQS Technology Holdings (PTY) 6 6916.32 6 8140.00 SM Consultants cc 8 540.00 SM Consultants cc 9 195.31 7 104.00 Hextex 7 104.00 Hextex 7 104.00 Hextex 7 104.00 Hextex 9 195.31 7 104.00 Hextex 9 195.31 7 104.00 Hextex 1 105.30 Capital Security 1 104.00 Hextex 1 105.30 Capital Security 1 104.00 Hextex 1 104.00 Hextex 1 105.30 Capital Security 2 105.30 Capital Security 3 105.30 Capital	1101036	84.8108	
6 685.55  5 890.00 COS Technology Holdings (PTY) 5 890.00 COS Technology Holdings (PTY) 6 895.90 6 8 916.35 7 100.00 7 14 938.90 8 16.50 8 105.48 8 105.50 8 105.48 8 105.50 8	1100668	₽1.79£ S	Worcester Pro - Mech Auote
6 685.55  5 890.00 COS Technology Holdings (PTY) 5 890.00 COS Technology Holdings (PTY) 6 895.90 6 8 916.35 7 100.00 7 14 938.90 8 16.50 8 105.48 8 105.50 8 105.48 8 105.50 8	1101120	Z Z32'34	JEC Spares cc Urose Urgent Repairs/ Strip & Quote
6 685.56  5 890.00 C.O.S Technology Holdings (PTY) 5 890.00 C.O.S Technology Holdings (PTY) 6 8540.00 5 8 540.00 5 8 540.00 6 9 7 540.00 6	1101352		
6 685.55 Truvelo Manutactures Sole supplier Supplier Sole Supplier Supplie			
6 685.55 5 990.00 C.Q.S Technology Holdings (PTY) 5 996.00 5 6478.90 6 6478.90 6 6478.90 6 6478.90 7 044.88 7 104.00 7 044.88 7 104.00 7 044.88 7 104.00 7 044.88 7 105.00 7 044.88 7 105.00 7 046.88 7 105.00 7 1	1101450		
6 685.55 5 990.00 C.Q.S. Technology Holdings (PTY) 5 996.00 C.Q.S. Technology Holdings (PTY) 5 996.00 Servicing of summonses-Initial appointment done by the consultants oc 5 0 0 SM Consultants oc 5 100.00 Curlain, Linen and Crockery 6 0 0 SM Consultants oc 7 104.00 Fish Meethanical Installations 19 7.11 Spital Security 7 14.68 Copital Security 19 0.38.00 Fish Mechanical Installations 19 0.38.00 Fish Mechanical Installations 19 0.38.00 Fish Mechanical Installations 19 0.38.00 Fish Motoester Missen Cobester Missen	1101538		
6 686.55 5 Truvelo Manufactures 5 890.00 CQS Technology Holdings (PTY) 5 896.00 Servicing of summonses-Initial appointment done by the constant of summonses	0111011	Z 950.07	Audensberg Totota stotot A
6 686.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY) 6 916.36 6 916.36 7 104.00 Saliu - Worcester Ceshox Centre 19 038.00 Fish Mechanical Installations 10 038.00 Fish Mechanica	1101297	09.802 8	Wocester Nissan Agent
6 685.55 5 Truvelo Manufactures 5 890.00 CQS Technology Holdings (PTY) 6 916.36 6 916.36 6 916.30 6 A78.30 6 Coroma Doors 7 104.08 7 216.30 7 246.58 7 246.5	1101537		
6 686.55 Truvelo Manufactures 5 890.00 CQ5 Technology Holdings (PTY) 6 916.35 6 916.35 6 916.35 6 916.35 8 540.00 SM Consultants cc 5 800.00 Salip - Worcester 8 540.00 SM Consultants cc 6 6 6 Salip - Worcester 9 195.11 Capital Security 1 197.11 Capital Security 1 2 100.00 Curtain, Linen and Crockery 6 Corona Doors 1 197.11 Capital Security 1 2 105.30 Speedy Tyre and Exhaust 1 3 105.30 Speedy Tyre and Exhaust 2 105.30 Speedy Tyre and Exhaust 3 105.30 Speedy Tyre and Tyre and Tyre and Tyre and			
6 686.55  5 890.00 CQ5 Technology Holdings (PTY)  6 916.35  6 916.35  41 938.90 Balju - Worcester  8 540.00 SM Consultants cc  9 228.30 Barlinka Kwekery  41 04.00 Hextex  197.11 Capital Security  197.11 Capital Security  197.11 Comas Doors  19 038.00 Grows Doors  19 038.00 Field Mechanical Installations  19 038.00 Field Mechanical Installations  Urgent Repairs' Strip & Quote	101307		
6 686.56 Truvelo Manutactures 5 890.00 CQS Technology Holdings (PTY) Sole supplier  6 890.00 CQS Technology Holdings (PTY)  6 890.00 CQS Technology Holdings (PTY)  8 540.00 SM Consultants cc Servicing of summonses-Initial appointment done by the colors of summonses	1101501		
6 686.56 Truvelo Manutactures 5 890.00 CQS Technology Holdings (PTY) Sole supplier  6 890.00 CQS Technology Holdings (PTY)  6 890.00 CQS Technology Holdings (PTY)  8 540.00 SM Consultants cc Servicing of summonses-Initial appointment done by the colors of summonses	1101290	88.440 T	JEC Spares cc Urgent Repairs/ Strip & Quote
6 685.55  6 890.00  6 8916.36  6 8916.30  6 8916.20  1 0 704.00  1 0 704.08  2 100.00  2 100.00  1 0 704.08  2 100.00  2 100.00  2 100.00  3 288.30  4 1 44.68  Coroma Doors  Urgent Repairs/ Strip & Quote	1101120	19 038:00	Fisb Mechanical Installations & Quote
6 686.55 Truvelo Manufactures 5 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 8 540.00 SM Consultants cc 5 100.00 Curtain, Linen and Crockery 6 104.00 Hextex 7 100.00 Curtain, Linen and Crockery 6 100.00 Curtain, Linen and Crockery 7 100.00 Curtain, Linen and Crockery 8 100.00 Curtain, Linen and Crockery 9 706.30 Emergency 100.11 Capital Security 100.11 Capital Secur	1101308		
6 685.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 8 540.00 SM Consultants cc 6 6 6 1 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7	9611011		
6 685.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 8 540.00 SM Consultants cc 6 6 6 1 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7			
6 685.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY) 6 890.00 CQS Technology Holdings (PTY) 6 916.35 6 916.35 6 916.30 8 640.00 SM Consultants cc 6 6 ods urgently required by the consultants and Crockery 6 104.00 Hextex 7 100.00 Curtain, Linen and Crockery 6 2 100.00 Curtain, Linen and Crockery 7 100.00 Curtain, Linen and Crockery 6 6 ods urgently required 7 100.00 Curtain, Linen and Crockery 7 2 100.00 Curtain, Linen and Crockery 8 5 40.00 Curtain, Linen and Crockery 9 2 100.00 Curtain, Linen and Crockery 197.11 Capital Security Emergency Emergency	istoT ynogete	7E.267 6	
6 685.55 7 Truvelo Manufactures 5 890.00 CQS Technology Holdings (PTY) 66 916.35 41 938.90 Balju - Worcester 5 28.30 Barlinka Kwekery 6 104.00 Curtain, Linen and Crockery Coods urgently required 6 104.00 Curtain, Linen and Crockery Coods urgently required 6 2 100.00 Curtain, Linen and Crockery Coods urgently required 6 2 100.00 Curtain, Linen and Crockery Coods urgently required 6 2 100.00 Curtain, Linen and Crockery Coods urgently required 6 2 100.00 Curtain, Linen and Crockery Coods urgently required	8761011	96.391	Csbitsi Security Emergency
6 685.55 5 890.00 CQS Technology Holdings (PTY) 6 895.00 CQS Technology Holdings (PTY) 6 890.00 6 6916.35 41 938.90 8 540.00 8 640.00 8 8 640.00 8 8 640.00 8 8 640.00 8 8 640.00 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	8861011		
6 685.55 5 890.00 CQS Technology Holdings (PTY) 5 890.00 CQS Technology Holdings (PTY) 6 891.00 CQS Technology Holdings (PTY) 6 916.35 6 916.35 6 918.30 CQS Technology Holdings (PTY) Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultants cc Servicing of summonses-Initial appointment done by the consultant done by the c			
6 685.55 5 890.00 CQS Technology Holdings (PTY) 5 890.00 CQS Technology Holdings (PTY) 6 891.00 CQS Technology Holdings (PTY) 6 891.00 CQS Technology Holdings (PTY)  8 540.00 CGS Technology Holdings (PTY)  8 640.00 CGS Technology Holdings (PTY)  9 228.30 CGS Technology Holdings (PTY)	1101651		
6 685.55 5 890.00 CQS Technology Holdings (PTY) 5 890.00 CQS Technology Holdings (PTY) 6 891.00 SM Consultants cc 5 840.00 SM Consultants cc 5 840.00 SM Consultants cc 5 8 78.90 SM Consultants cc 5 8 78.90 SM Consultants cc 5 8 78.90	1101184		
6 685.55 Truvelo Manufactures Sole supplier Sole summonses-Initial spointment done by the contraction of summonses	1101328	3 228.30	Barlinka Kwekery Goods urgently required
6 685.55 Truvelo Manufactures Sole supplier Sole sole Sole Sole Sole Sole Sole Sole Sole S	ategory Total	06.01+ 0c	
6 685.55 Truvelo Manufactures Sole supplier Sole Sole Supplier Sole Sole Supplier Sole Sole Sole Sole Sole Sole Sole Sole			Servicing of summonses-initial appoint
6 685.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY) Sole supplier 6 916.35	1101480		
6 685.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY)	1101452	06.856 14	Balju - Worcester Servicing of summonses-Initial appoint
6 685.55 Truvelo Manufactures Sole supplier 5 890.00 CQS Technology Holdings (PTY)	ategory Total	25.316 da	
6 685.55 Truvelo Manufactures Sole supplier	1101540		Jailddns alos (TTP) sgringor (golden alos alos alos alos alos alos alos alos
	1101262		
2 S80.00 MAW Technology CC C			
	1041011		
Sole supplier Sole supplier	1101274		
6 053.40 Forms Media Independent Sole supplier of traffic fines books	1101130	053.40	Forms Media Independent Sole supplier of traffic fines books
2 462.40 Vallei FM Local radio Station	1101384	2 462.40	Vallei FM Local radio Station
S6 220.00 Nampak Tissue (PTY) LTD Sole supplier	1101239		
Solo Sure Boland Tours Sole supplier	1101103		
	JULY 2012		
Amount Service Provider Reason Additional Remarks-if necessary		านทอบเษ	CELANCE LIONIGEI PEGGOLI PEGGESSELÀ
(Paragraph 36 of Supply Chain Management Policy)  Amount Service Provider Reason Additional Remarks-if necessary	Order nr.	,unowy	

Reg 36(1)(a)(v)

Reg 36(1)(a)(v)

8 863.50 De Vnes De Wet & Krouwkam

13 660.63 Muller Terblanche & Beyers

1102012

AUGUST 2012 8971011

Legal services

Legal services

SOUTH AFRICA

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Appendix K

noitsbomme	86Reg 36(1)(a)(v) Acco	Karoo 1 Hotel Village	00.048 8	1102041
nodation		Emperors Palace		1102011
ADITH AFRICA		Saint George Hotel & Convention		1101926
		- 1,4 1 - 0 0 1-4-11 0 1-1-2	00 000 0	9601011
			27.626 98S	Category Total
ices urgently needed		VA Security		1105294
ices nigently needed	Reg 36(1)(a)(v) Serv	Capital Security	79.991	1105727
ices nideugly needed AUDITCR CENE	Reg 36(1)(a)(v) Serv	Capital Security	79.991	7761011
ices urgently needed	Reg 36(1)(a)(v) Serv	Elster Kent Metering	12 504.66	1102526
ices urgently needed	Reg 36(1)(a)(v) Serv	De Jager <i>s</i>	6 200.00	1102364
ices nigently needed	Keg 36(1)(a)(v) Serv		2178.00	1102270
ices nigently needed	- :	Mandy's Catering And Cleaning		1102227
ices nigently needed			00.000 71	1102176
ices urgently needed	• • • • • • • • • • • • • • • • • • • •	Curtain , Linen & Crockery		
ices nagently needed				1102130
		Sure Boland Tours		1102079
ices urgently needed		Sure Boland Tours		1102075
ices urgently needed		Autacs Signs	88.069 3	1102177
ices urgently needed		A C Security	25.616.55	1102058
ices urgently needed	Reg 36(1)(a)(v) Serv	Eabulous Foods	3Z 000.00	1101993
ices urgently needed	Reg 36(1)(a)(v) Serv	Kipo taxis	3 000,000	1102375
ices urgently needed	Reg 36(1)(a)(v) Serv	Eaton Electric	Z8.069 Z1	1102118
ices nigently needed	•	Eaton Electric		1112011
ices required urgently	• • • • • • • • • • • • • • • • • • • •	Astra Catering Services		
ices required urgently				1102180
		WRP Consulting Engineers		1102059
ices required urgently		Curten, Linen and Crockery		1102045
ices required urgently		Winterbach Broers BK		1101902
ices required urgently		Winterbach Broers BK		1101822
ices required urgently	-	De Jagers	00.688 E	1102303
ices required urgently		Winterbach Broers BK	23 073.60	1101854
rices required urgently	Meg 36(1)(a)(i) Sen	Winterbach Broers BK	23 073.60	1101853
ices required urgently	Reg 36(1)(a)(i) Serv	Lanstech	39.143.85	1101665
ices required urgently	Keg 36(1)(a)(i) Serv	Babcock Equipment		110164
rices required urgently		Alpha Civils Edma Bpk		1102299
			33.951 38	Category Total
spapers of records as recommended by legislation and Co		Media 24 Publikasies	35.116.66	1102179
spapers of records as recommended by legislation and Co	Reg 36(1)(a)(v) New	Media 24 Publikasies	TT.8E0 ₽	1102248
spapers of records as recommended by legislation and Co	Reg 36(1)(a)(v) New	independent Newspapers	7 224.41	1102247
spapers of records as recommended by legislation and Co	Reg 36(1)(a)(v) New	Independent Newspapers	6 261.15	1102078
spapers of records as recommended by legislation and Co	Reg 36(1)(a)(v) New	Media 24 Publikasies	96.599 4	1102077
spapers of records as recommended by legislation and Co		Media 24 Publikasies		1101846
spapers of records as recommended by legislation and Co		Media24 Publikasies		
spapers of records as recommended by legislation and Co				1671011
spapers of records as recommended by legislation and Co		Independent Newspapers		1101736
		Media24 Publikasies		1101702
spapers of records as recommended by legislation and Co	Well (W/c)(1)38 pod	Media24 Publikasies	3 125 60	8791011
			23 844.24	Category Total
s anbbliet.	Reg 36(1)(a)(v) Sole	National Flag	A4.E77.8	1102391
sanbblier	Reg 36(1)(a)(v) Sole	Nampak Tissue (PTY) LTD	08.070 2f	1101685
				_
	d		93.739 <b>301</b>	Category Total
& Quote/ Urgent Repairs		Fisb Mechanical Installations		1102387
S Quote/ Urgent Repairs		Peninsula Water Treatment		1102385
S Quote\ Urgent Repairs		Hydrotech	70.60∂ €	1102294
ಪ್ರಿ @doote\ Urgent Repairs		AAD Truck and Bus	4 244.63	1102003
& Quote\ Urgent Repairs	Reg 36(1)(a)(v) Strip	AAD Truck and Bus	99'680 7	1101156
& Quote/ Urgent Repairs		Fire Raiders Cape (PTY)LTD		1102011
& Quotel Urgent Repairs		Worcester Gearbox Centre		1205011
& Quote/ Urgent Repairs		Worsester Geether Centre		
& Quote/ Urgent Repairs				1102292
		Orbit Moters Boland		₱671011
s Guote\ Urgent Repairs	Reg 36(1)(a)(v) Strip	∧su Myks Blindings Bk	42.4E1 7	0061011
			69.640.961	Category Total
vicing of summonses-Initial appointment done by the court	Keg 36(1)(a)(v) Sen	Slabbert en Theron Proses		1102444
vicing of summonses-Initial appointment done by the court		OPA Systems (PT) LTD		1102090
vicing of summonses-Initial appointment done by the court				
		SM Consultants		1101830
vicing of summonses-Initial appointment done by the court		OPR Systems (PTY) LTD		1102405
vicing of summonses-initial appointment done by the court		Balju - Worcester		1101847
vicing of summonses-Initial appointment done by the court		Siabbert en Theron Proses		1101768
901gii		Hypower Heavy Current Maintenace	21.004 12	1101758
		Breedevallei Rekenaars	00.231 8	1101755
nance	Reg 36(1)(a)(v) Rec	Human Capital Life Coaching	70 000.00	1103501
				1102074
al services commendation done by the Accounting Officer soner	Кед 36(1)(a)(v) Lega	De Vries De Wet & Krouwkam		7206011
ommendation done by the Accounting Officer sance	Кед 36(1)(a)(v) Lega	Service Provider De Vries De Wet & Krouwkam	Amount SE.SSA 8	Order nr.
itional Remarks-if necessary al services maneriation done by the Accounting Officer rance	Кед 36(1)(а)(v) ∟еда	Service Provider		1

Deviations from, and ratification of minor breaches of, procurement process (Paragraph 36 of Supply Chain Management Policy)

Reg 36(1)(a)(v)

Reg 36(1)(a)(v)

Reg 36(1)(a)(v)

Reason

Impractical

Accommodation

Accommodation

Additional Remarks-if necessary

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Service Provider

73.47<u>S</u> 1£7

32 430.90

<u>trnomA</u>

192.98 Vodacom

2 920.00 Blue Bay Lodge

14 025.00 Protea Hotel Cumberland

## Appendix K

Total

Category Total

1102081

1102267

Order nr.

	۷8		26.815 18	Category Total
ADIRIA HTUOS SOUTH AFRICA	9S (i)(s)(1)9£ g9A	Inyameko Trading 230 CC	2 250.00	8715011
rvices urgently needed	9S (i)(s)(1)9E g9A	Inyameko Trading 230 CC	2 250.00	1103177
wices urgently needed	Reg 36(1)(a)(i) Se	Indecon Instrumentation Contro	39.782.62	1103093
rvices urgently needed	Reg 36(1)(a)(i) Se	Strydom's Armature Winders BK	Of.180 0S	1103075
LAICES urgently needed		Golden Valley Rewards		1102617
4 - 0		Theresa's Catering Services		
A S M S D - 0 D L I H I I I I I	=			1102917
rvices urgently needed	Reg 36(1)(a)(i) Se	Laslappies	00 058 5	1103166
A COLOR OF THE PROPERTY OF THE			17.172 18	Category Total
verts	Reg 36(1)(a)(v) Ad	Media 24 Publikasies	78.989.S7	1103140
verts	Reg 36(1)(a)(v) Ad	Independent Newspapers	4 334.64	1103139
verts		Media 24 Publikasies		1102969
verts		Independent Newspapers		1102968
iverts		Media 24 Publikasies		1102902
verts		Media 24 Publikasies		102896
verts	Reg 36(1)(a)(v)	Independent Newspapers	4334.64	1103139
verts	Reg 36(1)(a)(v) Ad	Independent Mewspapers	7 224.41	1105968
verts	Reg 36(1)(a)(v) Ad	Independent Newspapers	7 224.41	1102768
verts	Reg 36(1)(a)(v) Ad	Independent Newspapers	£8.677 8	1103290
· ·	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		03 022 3	0000077
	()/ )/ > 2		88.186 853	Category Total
le supplier	•	Glaschem		1103000
nje supplijer	Reg 36(1)(a)(i)	Barloworld Equipment	09.879 72	1103315
ıle anbbliet	Reg 36(1)(s)(i) So	Gene Louw Traffic College	81.058 22	1103224
e supplier	Reg 36(1)(a)(i) So	Nampak Tissue (PTY)LTD	26 220.00	1102959
ije snbbljer		Pricewaterhousecoopers Inc		1102942
ale supplier				
		Winterbach Broers BK		1102829
e supplier		Sure Boland Tours		1102769
ye anbbjiet	Reg 36(1)(a)(i)	Winterbach Broers BK	00,240,00	1102605
			115 246.80	Category Total
ocurement process-legal services	ad (.)(a)(.)a sa	Muller Terblanche and Beyers	22 493.00	
ceptional case where it is impractical to follow a normal	(V)(E)(L)9E 00H			1102730
ocurement process-legal services	oud (.)(m)(.)=a Sec.	Slabbert En Theron Proses Bedieners	00.096 8	
ceptional case where it is impractical to follow a normal	(VIEILING DES			1103193
ocurement process-legal services	ord	De Vries, De Wet & Krouwkam	0Z.078 SA	
ceptional case where it is impractical to follow a normal	(A)(E)(L)9E DOX			110291
ocurement process-legal services	Keg 36(1)(a)(v) pro	Murray Fourie & Le Roux	11 892.00	1103098
ceptional case where it is impractical to follow a normal	×3			
ayor's assistance towards needy families		Fourie's Begrafnis Dienste	00.000 9	1102808
evicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v) Se	OPR Systems	10 693.20	1102729
sivicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v) Se	Systems	04.818.40	1103026
ervicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v) Se	SM Consultants		1103022
	(-)/=)/-) 6		24.306 86	Category Total
commodation		Emberors palace		96/2011
commodation		Protea Hotel-Tygervalley		1103028
commodation		Protes Hotel-Cumberland	29 000.00	1102620
entance	Reg 36(1)(a)(v) Ins	HSM Amanzi Pump And Sewerage	88.661 01	1103244
entance	Reg 36(1)(a)(v) Ins	Marais Bakwerke	4 263.99	1103202
entance		Stasie Meubileerdes		1103086
surance		Distinctive Choice 1136cc		1102799
surance				
		Marais Bakwerke		1102798
antance surance		Schiba Trading Worcester Bakwerke EDMS BPK		4102699 7672011
Carrie	201 (WCW1)AF 00G	priheaT sdido2	03000	1103600
				SEPTEMBER 2012

# Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

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	(-::-0				
	Policy)	oly Chain Management	gquS to 85 Ageragera9)		
arks-if necessary		Reason	Service Provider	JunomA	Order nr.
					44000EE
	Urgent Repairs/ S	Reg 36(1)(a)(v)	Boland Hydrailics Boland Hydrailics		1102856 1102856
	Urgent Repairs/ 5 Urgent Repairs/ 5	(v)(a)(1)(a)(v) Reg 36(1)(a)(v)	Boland Hydrailics		1102849
	Urgent Repairs/ S	Reg 36(1)(a)(v)	Boland Engine & Trekkerdienste		1103131
	Urgent Repairs/ 5	Reg 36(1)(a)(v)	Boland Engine & Trekkerdienste	5 088.50	1102894
	Urgent Repairs/ S	Reg 36(1)(a)(v)	JEC Spares		1103082
	Urgent Repairs/ S	Reg 36(1)(a)(v)	JEC Spares		1102875
	Urgent Repairs/ 5	Reg 36(1)(a)(v)	JEC Spares		1102676
	Urgent Repairs/ S	Reg 36(1)(a)(v)	Orbit Motors Boland		1103278
	Urgent Repairs/ S	Reg 36(1)(a)(v)	Orbit Motors Boland		1103085
	Urgent Repairs/ S	Reg 36(1)(a)(v)	Worcester Enginesentrum  Hydrenco (PTX) TD		1103067
	Urgent Repairs/ 5	Reg 36(1)(a)(v)	Hydrenco (PTY)LTD Maxal Projects		1103338
	2 VarisqaA tnagnU	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		1103237
	Urgent Repairs/ 5 Urgent Repairs/ 5	Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Distinctive Choice 1136cc		1102561
	S variagent Repairs/ S	Reg 36(1)(a)(v)	Visser's Ingenieurawerke		1102669
	S vensyahr Megairs/ S	(v)(s)(1)(s) Reg 36(1)(s)(v)	HSM Amanzi Pump And Sewerage		1102839
	S venisyah magno S Vanispad Repairs/ S	Reg 36(1)(a)(v)	Barloworld Equipment		1103021
_	S veringent Repairs/ S	Reg 36(1)(a)(v)	_	72.384 31	1103073
nana o de	ne mados a supéro	(A)(B)(1)00 F011		27.067 882	ategory Total
			88	84.964 191 1	İstoT
			38	04:00-10:1	
11d	Je odivisoo	, , , , , , , , , , , , , , , , ,	sataomoM - uileA	32 ED7 04	1103466
monses-Initial appointment done by the c		Keg 36(1)(a)(v)	Balju - Worcester	\$6'/00 7C	1103466
where it is impractical to follow a normal cess-Legal services	procurement proc	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	04.008 8	103601
where it is impractical to follow a normal cess-Legal services		Reg 36(1)(a)(v)	Slabbert En Theron Proses Bedieners		5165011
monses-Initial appointment done by the c	Servicing of sum	Reg 36(1)(a)(v)	OPR Systems (PTY)LTD		1104404
monses-Initial appointment done by the c		Keg 36(1)(a)(v)	OPR Systems (PTY)LTD		1103011
monses-Initial appointment done by the c		Reg 36(1)(a)(v)	SM Consultants	00.008 Z	1103921
where it is impractical to follow a normal cess-Legal services		Reg 36(1)(a)(v)	Slabbert En Theron Proses Bedieners	00.091 9	1104033
where it is impractical to follow a normal cess-Legal services		Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	12 158.00	1104036
where it is impractical to follow a normal sess-Legal services	Exceptional case	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	10 032.00	1104038
where it is impractical to follow a normal sess-Legal services		Reg 36(1)(a)(v)	Conradie Incorporated	4 702.50	1104039
where it is impractical to follow a normal cese-Legal services		Reg 36(1)(a)(v)	Muller Terblanche & Beyers	2 357.00	1104040
onsee-Initial appointment done by the c		Reg 36(1)(a)(v)	Balju - Worcester		6178011
o soft yd anob tnemtniogal isitinl-sesnom where it is impractical to follow a nomal	_	Reg 36(1)(a)(v)	OPR Systems (PTY)LTD	_	1103599
cess-Legal services where it is impractical to follow a normal	brocurement proc	Keg 36(1)(a)(v)	Slabbert En Theron Proses Bedieners		7424011
	procurement proc	Reg 36(1)(a)(v)	уем уеоп гідніпа		1104287
	brocurement proc	Keg 36(1)(a)(v)	New Neon Lighting	268 281.07 50 358.36	1104290 —— IstoT Yoegata
toen A ges:	alid trailinguis Alog.	Reg 38(1)/5/Vii/	Worcester Nissan		1104138
san Agent ent for Xerox machines	Sole supplier/ Nis	Reg 36(1)(a)(ii) Reg 36(1)(a)(ii)	VVOICES(EI MISSEIT Cape Office Machines (PTY) LTD		1103879
ealminain voiav ici via	Sole supplier	Reg 36(1)(a)(ii)	Fire Raiders Cape (PTY)LTD		1103820
	Sole supplier	Reg 36(1)(a)(ii)	Fire Raiders Cape (YTY)LTD		1103825
ent for Nissan Trucks		Reg 36(1)(a)(ii)	AAD Truck & Bus		1103838
	Sole supplier	Reg 36(1)(a)(ii)	Patch Industrial Supplies & Co	14.573.91	1103567
	Sole supplier	Reg 36(1)(a)(ii)	Sure Boland Tours		1103452
	Sole supplier	Reg 36(1)(a)(ii)	Sure Boland Tours	00. <del>4</del> 87 8	1103211
	Sole supplier	Reg 36(1)(a)(ii)	CQS Technology Holdings (PTY)	23 244.00	1104274
AUDITOR-GEMER				138 862.89	ategory Total
7012 -11- 30	Insurance	Reg 36(1)(a)(v)	Distinctive Choice 1136 CC	11 980.00	1104224
0 207	Insurance	Reg 36(1)(a)(v)	Breedevallei Rekenaars		1103369
	Jusurance	Reg 36(1)(a)(v)	Distinctive Choice 1136 CC		1103374
ADIRIA HTUOS	Insurance	Reg 36(1)(a)(v)	Distinctive Choice 1136 CC Distinctive Choice 1136 CC		1103375
	Insurance	Reg 36(1)(a)(v)		33 929.00	ategory Total



Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

SOUTH AFRICA

# Appendix K

Deviations from, and ratification of minor breaches of, procurement process

		₹9	1 223 229.73	Total
			07.620 9	stegory Total
Accommodation		Hermanus Lodge		1103844
Accommodation		Protes Hotel Dorphuis		1104230
			<b>90.718 094</b>	ategory Total
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmu9 iznsmA M2H	18 297 00	1104388
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Worcester Nissan	15 738.02	1104387
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmu9 iznsmA M2H	26 060.40	1104331
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmu9 iznsmA M2H	08.471 et	1104330
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmu9 iznamA M2H	18 148.80	1104329
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmuq iznamA M2H	21 021.60	1104328
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmu9 isnamA M2H	00 66⊅ کا	1104327
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Hydrenco (PTY) LTD	07.ET0 T	1104325
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	J E C Spares	76.065 11	1104135
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Fiab Mechanical Installations	22.142.22	1103953
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	qmuq iznamA M2H	13 714.20	1103951
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	J E C Spares	11 653.20	1103894
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	HSM Amanzi Pump	32.787 Tr	1103859
Stip & Quote\ Urgent Repairs	Keg 36(1)(a)(v)	HSM Amanzi Pump	12 025.86	1103857
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	HSM Amanzi Pump		1103856
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Crest Bouers		1103855
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Fiab Mechanical Installations		1103854
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		1103733
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		1103732
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Meissner A Division Of Actom		9696011
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Anchor Testing & Rigging Service Meissper A Division Of Actor		
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)			1103581
		CW Mowers		1103677
Stip & Quote/ Urgent Repairs	(v)(a)(1)(a)(v)	Jafee's Ford		1104124
Stip & Quote\ Urgent Repairs	(v)(s)(1)(s)(v)	Peninsula Water Treatment		1103502
Stip & Quote/ Urgent Repairs	(v)(a)(1)(a)(v)	Eaton Electric		1103378
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Marais Bakwerke		1103460
Stip & Quote/ Urgent Repairs	(v)(a)(t)36 g9A	Indecon Instrumental Control		1103520
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Eaton Electric		1103377
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Fisb Mechanical Installations	15 112.98	1103824
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	Bike Bontidne	2 292.54	1103042
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Bike Bontidne	3 274.08	1103043
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Baxter Auto Services	79.48£ B	1103381
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Worcester Brake and Clutch	81.771 &	1103754
Stip & Quote\ Urgent Repairs	Reg 36(1)(a)(v)	Poplar Engineering Works	2 136.00	1104011
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	York Engineering	2 086.20	1103268
Stip & Quote/ Urgent Repairs	Reg 36(1)(a)(v)	qmu9 iznamA M2H	28.780 82	1104387
Stip & Quote/ Urgent Repairs	(v)(s)(t)36 g9A	qmu9 isnsmA M2H	04.440 6	1104538
			262 702.07	stegory Total
Services urgently needed	Reg 36(1)(a)(i)	Capital Security	11.791	0961011
Services urgently needed	Reg 36(1)(a)(i)	Brandwacht Besproeiing	00.000 4	1104141
Services urgently needed	Reg 36(1)(a)(i)	qmu9 iznsmA M2H	01.467 87	1104008
Services urgently needed	Reg 36(1)(a)(i)	Human Capital Life Coaching	00.000 07	1075011
Services urgently needed	Reg 36(1)(a)(i)	F G Besproeiing	2 257.44	746E011
Services urgently needed	Reg 36(1)(a)(i)	Ithuba Industries	38 235.00	1103924
Services urgently needed	Reg 36(1)(s)(i)	Kipo Taxiz and Busdiens	3 000.00	1104253
Services urgently needed	Reg 36(1)(a)(i)	Inyameko Trading 230cc		1103538
Services urgently needed	Reg 36(1)(a)(i)	Winterbach Broers		1103417
Services urgently needed	Reg 36(1)(a)(i)	Winterbach Broers		1103418
Services urgently needed	Reg 36(1)(a)(i)	Coroma Doors		1103458
Services urgently needed	Reg 36(1)(a)(i)	Curtain and Linen Center		7404011
Services urgently needed	Reg 36(1)(a)(i)	CP Jansen Taxis		
Services urgently needed	Reg 36(1)(a)(i)	Winterbach Broers		1104219
	Reg 36(1)(a)(i)			1103632
Services urgently needed		Lastappies		1104044
Services urgently needed	Reg 36(1)(a)(i)	Curtain, Linen & Crockery		1104051
Services urgently needed	Reg 36(1)(a)(i)	Laslappies		1103597
Services urgently needed Services urgently needed	Reg 36(1)(s)(i) Reg 36(1)(s)(i)	King's Cycle Gamsu & Houtman landmeters		8714011 1104539
			April D. Amesking (154	
Additional Remarks-if necess	Reason	Service Provider	<u> truomA</u>	Order nr.

7	102	Я:	38	N.	ΛE	O	N

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Appendix K

1	hevbA		Media 24 Publication		1474011
0 8 -11- 3109	hevbA		Media 24 Publication		1104524
	лэvbА		Media 24 Publication		1104422
A U D I T O R = G E I	#		WHand to alkalit	32 200 OF	COPPUL
				E4.797 834	Category Total
jə <sub>l</sub>	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Transtech	\$6.188 EZ	1104532
9)	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	V & S Verkoeling & Lugreeling	2 180.30	1104530
÷1	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Strydom's Armature Winders Bk	80.88e £	1105051
te t	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Maxal Projects (SA)PTY LTD	2 464.68	\$96\$011
91	Urgent Repairs/ Strip and quo	Keg 36(1)(a)(v)	Maxal Projects (SA)PTY LTD		1104922
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Strydom's Armature Winders Bk		
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Strydom's Armature Winders Bk		\$16\$011
					516 <del>4</del> 011
	Urgent Repairs/ Strip and quo	(v)(s)(1)86 g9A	Strydom's Armature Winders Bk		1104841
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Strydom's Armature Winders Bk		1104836
ət	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Strydom's Armature Winders Bk	23.692.62	1104835
əţ	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Strydom's Armature Winders Bk	22 241.40	1104831
ət	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Fire Raiders Cape (PTY) LTD	12 311.20	1104778
əı	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Hydrenco (PTY) LTD	38 04.90	9774011
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	TGS Gear Services		1104654
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)		11 683.03	
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)			9794011
			TGS Gear Services		1104653
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	TGS Gear Services		1104645
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Fire Raiders Cape (PTY) LTD		1104585
əţ	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Container World (PTY) LTD	00.188 6	1104573
te e	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Boland Inginiers & Trekkerdienste	2 204.62	6891011
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Boland Inginiers & Trekkerdienste	06.788 8	1104692
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	New Horizons - Cape Town		1104562
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Boland Gearbox Centre		1104550
		Reg 36(1)(a)(v)			
	Urgent Repairs/ Strip and quo		Orchard Supplies		1104463
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	JEC Spares		1104625
	Urgent Repairs/ Strip and quo	(v)(s)(1)86 g9A	JEC Spares		1104644
ət	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	JEC Spares	₱9.063 81	1105011
te e	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	BM Power	69'9ZG Þ	7184011
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	BM Power		1104905
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	BM Power		1104912
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Worcester Brake and Clutch		1105131
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)	Barloworld Eqpt		
	Urgent Repairs/ Strip and quo	Reg 36(1)(a)(v)			7013011
ət	our has airt2 (grisagg trans)[]	Reg 38(1)/a//v/	AAD Truck & Bus Worcester	20 108 6	5764011
				99.821 87	Category Total
	Services urgently needed	Keg 36(1)(a)(i)	Future Security Services		_
	Services urgently needed	Reg 36(1)(a)(i)			1105202
		****	Brandwacht Besproeiing		6474011
	Services urgently needed	Reg 36(1)(a)(i)	Mandy's Catering And Cleaning		T084011
	Services urgently needed	Reg 36(1)(a)(i)	Boomrock Productions		1104580
	Services urgently needed	Reg 36(1)(a)(i)	H Terblanche	3 000.00	1105164
	Services urgently needed	Reg 36(1)(a)(i)	CP Jansen Taxis	4 200.00	1102300
	Services urgently needed	Reg 36(1)(a)(i)	David frankil Williams		1105011
	Services urgently needed	Reg 36(1)(a)(i)	CS Traffic Emgineering & Cons		7474011
				235 902.05	Category Total
	20je snbbljet	Reg 36(1)(a)(i)	Agri Mega Promotions	31 408.80	1105241
	Sole supplier	Reg 36(1)(a)(i)	Patch Industrial Supplies & Co		1812011
	Sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours		7264011
	Sole supplier	Reg 36(1)(a)(i)	HSM Amanzi Pump And Sewerage		
					1104538
	Sole supplier	Reg 36(1)(a)(i)	HSM Amaris Pump And Sewerage		1104834
	Sole supplier locally	Reg 36(1)(a)(i)	Assighame Trading 77 CC		6013011
	Sole supplier locally	(i)(s)(1)(eg 36(1)	Sure Boland Tours	00.308 3	697 <b>+</b> 011
	Sole supplier locally	Reg 36(1)(a)(i)	Sure Boland Tours	00.308 3	1104768
	Sole supplier locally	Reg 36(1)(a)(i)	Sure Boland Tours	2 903.00	797 <del>4</del> 011
	Sole supplier	Reg 36(1)(a)(i)	Forms Media Ind		1104733
				103 365.54	Category Total
			OPR Systems (PTY) LTD	00.086 7	1105161
s appointment done by the cou	Servicing of summonses-Initia	(v)(s)(1)36 g9A			4774011
			ABIJU - Worcester	17.611 Sp	
appointment done by the cou	Servicing of summonses-Initia	Reg 36(1)(a)(v)	Balju - Worcester		
n of the current system appointment done by the cou	procurement process-Extensic Servicing of summonses-Initia		Capital Security Balju - Worcester		1104723
npractical to follow a normal specifical to form of the current system	Exceptional case where it is in procurement process-Extensic Servicing of aummonses-Initia	Reg 36(1)(a)(v)	Capital Security	3 848.20	1104723
I appointment done by the counal appointment done a normal or of the current system	Servicing of summonses-Initias Exceptional case where it is in procurement process-Extensic Servicing of summonses-Initia	Reg 36(1)(a)(v) Reg 36(1)(a)(v)	SM Consultants CC Capital Security	9 240.00 3 848.20	2194011 1104723
l appointment done by the cour practical to follow a normal	Servicing of summonses-Initias Servicing of summonses-Initias Exceptional case where it is in procurement process-Extensic Servicing of summonses-Initias	Reg 36(1)(a)(v)	Capital Security	9 240.00 3 848.20	1104723
Nices I appointment done by the couple the cult appointment done by the couple to follow a normal appointment done by the couple to the couple	procurement process-legal see Servicing of summonses-Initia Exceptional case where it is in procurement process-Extensic Servicing of summonses-Initia	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	OPR Systems (PTY) LTD SM Consultants CC Capital Security	02.790 9 00.042 9 02.848 £	1194011 2194011 5274011
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npractical to follow a normal vices appointment done by the countranctical to follow a normal practical	procurement process-legal see Servicing of summonses-Initia Exceptional case where it is in procurement process-Extensic Servicing of summonses-Initia	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	OPR Systems (PTY) LTD SM Consultants CC Capital Security	02.790 9 00.042 9 02.848 £	1194011 2194011 5274011
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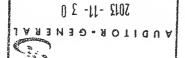
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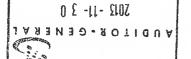


nnual Financial Statements for the year ended 30 June 2013 (2012 Restated)

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1105286 10 4 137.54 De Vries De Wet & Krowkam 1106028		Reg 36(1)(a)(v)			
1105289 9 749.22 Wynland Enjinherbouers Reg 36(1)(a)(v) 5tip & Quote/ Urgent Repairs 1105289 9 749.22 Wynland Enjinherbouers Reg 36(1)(a)(v) 5tip & Quote/ Urgent Repairs 1105290 5 399.63 Wynland Enjinherbouers Reg 36(1)(a)(v) 5tip & Quote/ Urgent Repairs 1105290 5 399.63 Wynland Enjinherbouers Reg 36(1)(a)(v) 5 tip & Quote/ Urgent Repairs 1105290 5 399.63 Wynland Enjinherbouers Reg 36(1)(a)(v) 5 tip & Quote/ Urgent Repairs 12 tip & Quote/ Urgent Repairs 12 tip & Quote/ Urgent Repairs 12 tip & Quote/ Urgent Repairs 12 tip & Quote/ Urgent Repairs 12 tip & Quote/ Urgent Repairs 12 tip & Guote/ Urgent Repairs 12 tip & Urgent Repairs 12 tip					
1105299 9 749.22 Wyniand Enjinherbouers Reg 36(1)(a)(v) Stip & Quote' Urgent Repairs 1105290 5 399.63 Wyniand Enjinherbouers Reg 36(1)(a)(v) Stip & Quote' Urgent Repairs  1105290 5 399.63 Wyniand Enjinherbouers Reg 36(1)(a)(v) Stip & Quote' Urgent Repairs  1205290					
1105290 Signature (v)(s)(1)(s)(9) Sip & Quote/ Urgent Repairs  126907 Total  12706797 Sip & Quote/ Urgent Repairs  1280607 Total  1290607 Total  120607 Tota					
Exceptional case where it is impractical to follow a normal procurement process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PReg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PREG 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PREG 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PREG 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  PREG 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to follow a normal process where it is impractical to f					
Exceptional case where it is impractical to follow a normal procurement process-legal services  (v)(s)(t) 869 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal procurement process-legal services  (v)(s)(t) 869 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  (v)(s)(t)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  (v)(a)(b)(a)(a)(b)  Exceptional case where it is impractical to follow a normal process-legal services  (v)(a)(b)(a)(a)(a)(b)(a)(b)(b)(a)(b)(b)(b)(a)(b)(b)(b)(b)(b)(b)(b)(b)(b)(b)(b)(b)(b)	Stip & Quote\ Urgent Repairs	Keg 36(1)(a)(v)	wynland Enjinherbouers		
Reg 36(1)(a)(v)  Reg 36(1)(a)(a)(v)  Reg 36(1)(a)(a)(v)  Reg 36(1)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)(a)				00:705.10	uno i fioficina
Feg 36(1)(a)(v)  Reg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal procurement process-legal services  Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  Reg 36(1)(a)(v)			<del>23</del>	81,632 188	Total
1706025 6 268.60 De Vries De Wet & Krowkam Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal procurement process-legal services  Free 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal procurement process-legal services  Free 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal procurement process-legal services  Free 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  Free 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  Free 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal process-legal services  Free 36(1)(a)(v)					E10S YAAUNA
1106025 6 268.34 De Vries De Wet & Krowkam Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Reg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal procurement process-legal services  Exceptional case where it is impractical to follow a normal procurement process-legal services  Exceptional case where it is impractical to follow a normal process-legal services  Exceptional case where it is impractical to follow a normal process-legal services  Exceptional case where it is impractical to follow a normal process-legal services  Exceptional case where it is impractical to follow a normal process-legal services  Exceptional case where it is impractical to follow a normal process-legal services	Exceptional case where it is impractical to follow a normal				
1106024  4 377.54 De Vries De Wet & Krowkam  Reg 36(1)(a)(v)  Ferceptional case where it is impractical to follow a normal process-legal services  Froepinal case where it is impractical to follow a normal process-legal services  Exceptional case where it is impractical to follow a normal process-legal services  Ferceptional case where it is impractical to follow a normal process-legal services  Froepinal Case where it is impractical to follow a normal process-legal services  Froepinal Case where it is impractical to follow a normal process-legal services	procurement process-legal services	Keg 36(1)(a)(v)	De Vries De Wet & Krowkam	6 258.60	1106023
T106025 5 963.34 De Vries De Wet & Krowkam Feg 36(1)(a)(v)  Exceptional case where it is impractical to follow a normal		Reg 36(1)(a)(v)	De Vries De Wet & Krowkam	43.778 4	1106024
Exceptional case where it is impractical to follow a normal Breadth(a)(v)		Reg 36(1)(a)(v)	medines & tell of seit of	VC C30 3	1106025
97 079.60 Contadie Inc (2017) procurement process-legal services		(v)(c)(t)96 pog	חב אזובס חב אגבו מיויסאועמווו	+C.COE C	8169011
	EXCEPTIONAL CASE WILE IN 18 INDIACTOR TO TOTOW & NOTION	Keg 36(1)(a)(v)	Conradie Inc	09.670 76	81.7901.1



financial Statements for the year ended 30 June 2013 (2012 Restated)

**Appendix** K

Exceptional case whêre it is impractical to follow a normal procurement process-legal services	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	12 860.50	0489011
Servicing of summonses-Initial appointment done by the coun	(v)(s)(t)8E g9A	Balju - Worcester	24 078.26	1106550
Exceptional case where it is impractical to follow a normal procurement process-legal services	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	4 592.00	9949011
				S102 YAAUA
		<del>6</del> Z	88.776 023	
			00:111.75	stegory Total
Adverts		Media 24 publication	86.711 SA	1106352
Adverts		Media 24 publication		6709011
shevbA		Media 24 publication		1106368
shevbA		Media 24 publication		1106068
ahevbA		Media 24 publication		1105926
Accommodation		Bellvista Lodge/ Herberg	2 400.00	1769011
			09.099 81	ory Total
Insurance		Glasfit Worcester	2 300.00	1106331
insurance .		Distinctive Choice 1136	10 900.00	1105840
Insurance		Meyer Electrical Construction	09.094 3	1105825
	(a\(m\(-\)		14.215.41	ory Total
Extension of the existing sytem	Reg 36(1)(a)(v)	Capital Security	-	1063011
Extension of the existing sytem	Reg 36(1)(a)(v)	Capital Security	14.815.41	1105889
בי א מממניו מולמינו נבואמינים	(A)(P)(+\00 F0+	(2011)	78.281 842	ategory Total
Stip & Quotel urgent Repairs Stip & Quotel urgent Repairs	Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Eston Electric (South Africa)		1106150
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		1106315
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	V & S Verkoeling & Ługreeling Brandwacht Besproeiing		1106180
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	V & S Verkoeling & Lugreeling		1106012
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Barloworld Equipment  V & S Verkoeling & Lugreeling		
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Boland Hoedrukspuite  Ballowoldd Fauingent		1105851
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)		03.788 T1	1105850
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)		30,788 71	1106329
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Baxter Auto Services		1105853
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		1106310
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	HD Transmission (Pty) Ltd		8729011
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Visers Enginuerwerke		1106287
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	JEC Spares		1106214
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	JEC Spares		6019011
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	AAD Truck and Bus		1106351
Stip & Quotel urgent Repairs	Reg 36(1)(a)(v)	FieldMark		1106320
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)		28.888 88	1106328
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Orbit Motors Boland		1106208
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Orbit Motors Boland		1105938
Stip & Quote/ urgent Repairs	Keg 36(1)(a)(v)		15.752.61	1106327
Stip & Quote/ urgent Repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		1106334
			13 383.60	stegory Total
Services urgently needed	Reg 36(1)(a)(i)	Compulead BK		1809011
Services urgently needed	Reg 36(1)(a)(i)	Breenivier Kommunikasie	09.672.6	1106080
	(1)(n)(1)== 6===	· · · · · · · · · · · · · · · · · · ·	12.977 22	Tegory Total
Sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours		1106153
Sole supplier	Reg 36(1)(s)(i) Reg 36(1)(s)(i)	Afrox (african Oxygen LTD)		1106001
Sole Agent within the region Sole supplier	Reg 36(1)(a)(i) Reg 36(1)(a)(i)	AAD Truck and Bus Industrial Screening Technology		1105873
Servicing of summonses-initial appointment done by the cou	Keg 36(1)(a)(v)	OPR Systems (PTY) LTD	9 097.20 \$2.162 231	1105857 ategory Total
Servicing of summonses-Initial appointment done by the cou	Reg 36(1)(a)(v)	Balju - Worcester		1106020
Servicing of summonses-Initial appointment done by the cou	Reg 36(1)(a)(v)	OPR Systems (PTY) LTD		1106105
Servicing of summonses-Initial appointment done by the cou	Reg 36(1)(a)(v)	OPR Systems (PTY) LTD		1105837
brocurement process-legal services	Reg 36(1)(a)(v)	De Vries De Wet & Krowkam	7 923.00	1106027
procurement process-legal services  Exceptional case where it is impractical to follow a normal		De Vries De Wet & Krowkam	00.867	
Exceptional Remarks-it necessary  Additional case where it is imprectical to follow a normal	Reg 36(1)(a)(v)			1106026
MODIFICURE REMARKS-IT DECESSIV	Reason	Service Provider	<u>InnomA</u>	Order nr.
	pply Chain Management	ער מומטומאוו אס וו און		

procurement process-legal services



Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

	f minor breaches of, pu	Devistions from, and ratification of		ppendix K
ocniewent process	f minor breaches of, p	Deviations from, and ratification of		
	d tre serience :	io tronnoment bus fino i succession		
	tramaneneM riskO vlo	in 2 to Af dremened)		
Additional Remarks-if necessary	ply Chain Management		40410CUV	Order nr.
Exceptional case where it is impractical to follow a normal		Service Provider	JnuomA 03 099 St	
procurement process-legal services	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	12 860.50	1106840
Exceptional case where it is impractical to follow a normal procurement process-legal services	Reg 36(1)(a)(v)	Muller Terblance & Beyers	09.1848	1106510
procurement process-legal services  Exceptional case where it is impractical to follow a normal				
brocurement process-legal services	Reg 36(1)(a)(v)	Slabbert En Theron Proses	00.871 7	1107150
Servicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v)	Omega Process Servers	10 080.00	1889011
Servicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v)	Omega Process Servers	10 080.00	1107142
Servicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v)	SM Consultants CC		1106590
Servicing of summonses-Initial appointment done by the court	Reg 36(1)(a)(v)	Slabbert En Theron Proses		1106585
			<b>98.788 8</b> 6	stegory Total
Only service provider within the Bonnievale area with the type				
vehicle	Reg 36(1)(a)(ii)	Swanns Busdiens	00.000 4	6 <del>11</del> 9011
Only service provider within the Towariver with the type of vehic	Reg 36(1)(a)(ii)	Kipo's Taxis and Busdiens	00 003 E	8707011
was to add an any assume an amount and account from	(u)(p)(1)00 for	eriamena arin avar a eda.	00.000 0	0.10.101.1
Only service provider within the Towariver with the type of vehi	Reg 36(1)(a)(ii)	Kipo's Taxis and Busdiens	3 000.00	1104253
Sole supplier	Reg 36(1)(a)(ii)	Sure Boland	00.940 6	1106547
Sole supplier	Reg 36(1)(a)(ii)	Wikkelnick / Bitkine SA 367 BK		1106839
In terms of paragraph 32 of the MSCM Reg.	Reg 36(1)(a)(ii)	Masiqame Trading T7 CC		1106882
Sole supplier	Reg 36(1)(a)(ii)	Fire Raiders		6917011
Sole supplier	Reg 36(1)(a)(ii)	Pinnacle Instruments CC	11 970.00	1106397
Sole supplier	Reg 36(1)(a)(ii)	HSM Amanzi Pump And Sewerage		1106434
Sole supplier	Reg 36(1)(a)(ii)	Sicame South Africa PTY LTD	3 192.00	1106526
Sole supplier	Reg 36(1)(a)(ii)	Anatech Instruments (PTY)LTD		1106826
Only agent within the BVM region	Reg 36(1)(a)(ii)	AAD Truck & Bus - Worcester		1107082
Sole supplier	Reg 36(1)(a)(ii)	Reticulation & General Supplies		9117011
Sole supplier	Reg 36(1)(a)(ii)	Sicame South Africa PTY LTD		1106944
			80.168 081	tegory Total
Services urgently needed	Ren 36(1)/a/ii/	L poor Clothing	AO 171 C	8859011
Services urgently needed	Reg 36(1)(a)(i)	Logo Clothing		1106432
	Reg 36(1)(a)(i)	IS Caterers		
Services urgently needed	Reg 36(1)(a)(i)	Kaap Agri Bedr Bpk		1106992
Services urgently needed	Reg 36(1)(a)(i)	WP Locksmith		8139011
Services urgently needed	Reg 36(1)(s)(i)	Speec Savers		1469011
Services urgently needed	Reg 36(1)(a)(i)	Babcock Equipment		5769011
Services urgently needed	Reg 36(1)(a)(i)	Capital Security		196011
Services urgently needed	Reg 36(1)(a)(i)	Capital Security		- 6161011 - letoT vropeti
			24 122.35	regory Total
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Poolar Engineering Works	10 00A E	1106404
		Poplar Engineering Works Fish Mechanical Installations		
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Fisb Mechanical Installations		0449011
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Dent Zone		1678011
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	GRW Services Worcester		5099011
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Strydom's Armature Winders BK		7 <del>44</del> 9011
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Strydom's Armature Winders BK	_	1106564
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	9gs9eweS bnA qmuq isnsmA MSH		6999011
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Jafees Ford		1106532
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Mercester Gesteev Centre		1106532
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Worcester Gearbox Centre		9199011
Stip & Quotel urgent Repais	Reg 36(1)(a)(v)	Worcester Brake and Clucth  Worcester Brake and Clucth		2173011 8173011
Stip & Quote\ urgent Repais Stip & Quote\ urgent Repais	Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Worcester Brake and Clucth		1106725
Stip & Quotel urgent Repais	(v)(a)(1)(a)(v)	Worcester Brake and Clucth		1106737
Stip & Quote/ urgent Repais	(v)(a)(1)(a)(v)	Orbit Motors Boland		1106625
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Transfech	-	1106620
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Transtech		1106621
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Transtech		1106622
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Transtech	Z8.670 T	1106627
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Strydom's Armature Winders BK	18 289.98	6299011
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Strydom's Armature Winders BK	3 230.58	1106580
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	AAD Truck & Bus - Worcester	83.408.88	1106638
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Rawsonville Mobiele Pomp Diens	04.878 81	1106705
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Eston Electric (South Africa)	99.648.01	1106824
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Tricom Africa	89.878 S	1106829
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	V & S Verkooeling & Lugreeling	3 025.95	1106830
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Strydom's Armature Winders BK	22 834.20	1106872
Stip & Quotel urgent Repais	Reg 36(1)(a)(v)	Diesel Electric		1106875
Stip & Quote/ urgent Repais	Reg 36(1)(a)(v)	Brandwacht Besproeiing	24 622.00	8769011
Stip & Quote\ urgent Repais		HSM Amanzi Pump And Sewerage		9607011

63

Reg 36(1)(a)(v)

Reg 36(1)(a)(v)

Stip & Quote/ urgent Repais

Stip & Quote/ urgent Repais

305 785.60

13 826.99 Babcock Equipment

12 334.80 HSM Amanzi Pump And Sewerage

Category Total

9917011

1107096



Stip & Quote/ Urgent repairs

Services urgently needed

Services urgently needed

Services urgently needed

Goods urgently needed for Imbizo

9대Reg 36(1)(a)(v)

Reg 36(1)(a)(i)

Reg 36(1)(a)(i)

Reg 36(1)(a)(i)

Reg 36(1)(a)(i)

49 720.54 Barloworld Equipment

6 221.33 Caders Auto Electric

4 058.40 Vissers Enginuerswerke

5 842.50 Vissers Enginuerswerke

2 074.80 Vissers Enginuerswerke

2 120.40 Vissers Enginuerswerke

2 059.30 Potjie Geplant Kwekery BK

9 743.10 Boland hydraulics

3 363.00 Boland hydraulics

4 338.09 Marais Bakwerke

7 807.50 Hydrenco Pty Ltd

175.44 Capital security

15 259.20 AC Security

13 338:00 Checker Hire

118 920.28

2 595.67 CBS Worcester

28 764.50 AAD Truck and Bus Worcester

.weS bns qmu9 iznsmA MSH 81.361 14

7 379.92 AAD Truck and Bus Worcester

1107310

1107308

1107480

1107666

1107344

1107238

1107665

1107664

1106287

1107814

1107663

1108624

9743011

1107507 Category Total

1107684

1107673

1105729

1107582

		Checker Hire		1107582
Services urgently needed	Reg 36(1)(a)(i)	JEC Spares	34 429.92	1107309
Services urgently needed	Reg 36(1)(s)(i)	Kaap Agri	9£.699.72	4107809
Services urgently needed	Reg 36(1)(a)(i)	Inyameko Trading		1107153
Services urgently needed	Reg 36(1)(a)(i)	Olivier Kontrakteur		1107332
Services urgently needed	Reg 36(1)(a)(i)	Agrico Pty Ltd		1107284
Services urgently needed	Reg 36(1)(a)(i)	Die Matspesialist		9897011
babaag yitgapyu sepiyae2	(i)(E)(1)95 pag	tailsiseastsM eiO	3 200 00	3837011
			34.448 E1	Category Total
Insurance		Marais Bakwerke		_ \\ \tau_107011
Accomoodation		Aquila Game Reserve		1102011
Accomoodation		Uitylugt Guest House	2 250 00	0737011
			29.020 602	Category Total
Sole supplier	Keg 36(1)(a)(i)	OD (Hamcity CC		1107626
Provider of service	Reg 36(1)(a)(i)	S A B S 3% Test Fees		2147011
Sole supplier	Reg 36(1)(a)(i)	OTJ(YT9) boland Bolom jidiO		<b>₽</b> 657011
20je anbbljet	Reg 36(1)(a)(i)	Nampak Tissue	19 622:00	1107306
Sole supplier	Reg 36(1)(a)(i)	Nampak Tissue	00.888 61	1107300
Sole supplier	Reg 36(1)(a)(i)	Vivan Presisie Ingenieurswerke	96.637 <b>21</b>	1107387
Sole supplier	Reg 36(1)(a)(i)	HSM Amanzi Pump And Sewerage		1107345
Sole supplier	Reg 36(1)(a)(i)	Sure Boland		4678011
	Reg 36(1)(a)(i)			
Sole supplier	Red 36(1)(a)(i)	HSM Amanzi Pump And Sewerage	91 301 1A	1107344
			116 227.44	Category Total
procurement process-legal services	(A)(B)(1)00 5011	UIDAMADO DA AGE OG COUMERCELL	- 31	
Exceptional case where it is impractical to follow a normal	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	OR NON R	1277011
procurement process-legal services	(a)/p)/1)00 6011	elafae a anomana i anima	00. <del>F</del> C6 0	07//01/
Exceptional case where it is impractical to follow a normal	Reg 36(1)(a)(v)	Muller Terblanche & Beyers	00 126 9	1107726
	(4)(g)(1)(g)(A)	ALLIANTE L'ACCES ACLACES	00.002 0	0+07011
Servicing of summonses-Initial appointment done by the con	Reg 36(1)(a)(v)	Omega Process Servers	00 09C 8	3497011
procurement process-legal services	Reg 36(1)(a)(v)	Slabbert En Theron Proses Bedieners	00.616.6	900/011
Exceptional case where it is impractical to follow a normal	Kullell thas neg	monoiked sesond agradT all heddel2	00 343 6	1107568
procurement process-legal services	(a)(m)(,) 0		00:011 1:	mee
Exceptional case where it is impractical to follow a normal	Reg 36(1)(a)(v)	Andrews, Watt & Nel	14410.00	1107552
procurement process-legal services				
	Reg 36(1)(a)(v)	Omega Process Servers	00.006 4	1107424
Exceptional case where it is impractical to follow a normal				
procurement process-legal services	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	57 452.30	1687011
Exceptional case where it is impractical to follow a normal				
procurement process-legal services	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	84.017.4	4107709
Exceptional case where it is impractical to follow a normal	MAN 38/1///	morkinion V & tolat of paint of	OF OF E	0022011
procurement process-legal services	(1)(m)(1) 6		00:114-5	0000011
Exceptional case where it is impractical to follow a normal	Reg 36(1)(a)(v)	De Vries De Wet & Krouwkam	80,1744	1106505
				MARCH 2013
		<del>97</del>	<b>68.88</b> ₹ <b>₽8</b> 9	_ JATOT
			75 602.00	regory Total
Hannatteraas		gnxwsu roqde		_
Accommodation				1106373
Accommodation		Protes Hotel TygerValley		6717011
Accommodation		Protea Hotel Sandton		1106393
Insurance		Meyer Electrical Construction	9 291.00	6869011
		1201401 / 2014120	MINORAL	
Additional Remarks-if necessary	Resson	Service Provider	JunomA	Order nr.
olicy)	9 Chain Management P	(Paragraph 36 of Supply		
ocurement process	ninor breaches of, pro	Deviations from, and ratification of n		
SOUTH AFRICA				
A 2193 A WILLO?				ppendix K
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	Y MUNICIPALIT 013 (2012 Resta	ior the year ended 30 June 2	ıl Statements	nnual Financio



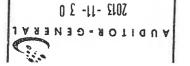
Junual Financial Statements for the year ended 30 June 2013 (2012 Restated)

SOUTH AFRICA

Appendix K

Deviations from, and ratification of minor breaches of, procurement process

Stip & Quote/ Emergency repairs				
·	95Reg 36(1)(a)(v)	Worcester Enjinsentrum	00.08\ 85	1748011
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	AAD Truck & Bus		3018011
•				
Stip & Quote/ Emergency repairs	(v)(a)(1)(a)(v)	AAD Truck & Bus	28 764 50	1107308
Stip & Quote/ Emergency repairs	Keg 36(1)(a)(v)	AAD Truck & Bus	78.678.7	1107238
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics		1108046
Stip & Quote/ Emergency repairs	(v)(s)(1)(e)(V)	Motown Centre	25 080.00	1108040
Stip & Quote/ Emergency repairs	Keg 36(1)(a)(v)	Visser's Ingenieurswerke	UU.8UE C2	1108039
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Marais Bakwerke	77.88£ S	1106296
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	CVV Towing & Spares	00.028 8	1108032
•		Agrico (Pty) Ltd		
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)			1107284
Stip & Quote/ Emergency repairs	Keg 36(1)(a)(v)	Maxal Projects SA Pty Ltd	8 095.03	1108031
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	CBS Worcester	#C'61C Z	1108030
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders	05.106 TS	1108028
Stip & Quote/ Emergency repairs	Keg 36(1)(a)(v)	AutozonA	68.618 C	1107393
· · · · · · · · · · · · · · · · · · ·				
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Vorcester Auto Clinic	87 663 E	1108022
			349 125.65	Category Total
annon fauntin anni in	(4)(n)(1)00 6001	AC Security		_
Services urgently needed	Reg 36(1)(a)(v)			1110072
Services urgently needed	Keg 36(1)(a)(v)	Capital Security	162.28	11019 <del>4</del>
Services urgently needed	Reg 36(1)(a)(v)	Capital Security	PP.C/I	1101957
Services urgently needed	(v)(s)(1)(s) (v)	Fire Raiders Cape	96,620,82	1108432
Services urgently needed	Reg 36(1)(a)(v)	Drain - Lema Solutions	34 000.000	1108431
Services urgently needed	Reg 36(1)(a)(v)	Fire Raiders Cape	ET 313 11	1108862
Services urgently needed	Keg 36(1)(a)(v)	Winterbach Broers BK	11 400.00	9662011
Services urgently needed	(v)(s)(1)36 g9A	Winterbach Broers BK		9108011
Services urgently needed	Keg 36(1)(a)(v)	Lazar Civil Engineering	00.307 03	1108577
Services urgently needed	Reg 36(1)(a)(v)	Kipo Bus Servcies		107940
Services urgently needed	Reg 36(1)(a)(v)	Barloworld Equipment	49 720.54	0167011
Services urgently needed	Keg 36(1)(a)(v)	iznemA M2H	53 146.80	1108551
Services urgently needed	Reg 36(1)(a)(v)	Locksmith	06 277 9	7087011
			8 410.92	Category Total
20 II 20 III	Reg 36(1)(a)(v)	Masjienburo		1108259
Insurance	(v)(s)(1)8£ pag	Ou do ii se M	CO 011 8	1108260
			29 843.00	Category Total
	(·)(n)(·)aa 6a) ·	CIRCL PURIOR SIRO		_
Sole supplier	(i)(s)(1)66 g9A	Sure Boland Tours	2 349 00	1108286
Sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours	21 273.00	₽678011
	Reg 36(1)(a)(i)	Sure Boland Tours	00.122.0	1107920
Sole supplier	(i)(e)(t)as pag	anot backed and	00 100 9	0002011
			115 034.21	Category Total
Commence of the second	Keg 36(1)(a)(v)	Omega Process Servers		1108512
Servicing of summonses-Initial appointment done by the co				
Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Omega Process Servers	00.000 T	1467011
Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Omega Process Servers	00.000 B	1108942
20 anti vd annh triamtrionas leitint-seanommus to prioise 2				
Servicing of summonses-Initial appointment done by the co	(v)(a)(1)(a)(v)	Omega Process Servers	00 000 2	1108264
legal services	Reg 36(1)(a)(v)	Contadie Inc	06.78F S	1107959
2001,000 [200]				
	Reg 36(1)(s)(v)	De Vries de Wet & Krouwkam	4 232 25	1108785
legal services	Reg 36(1)(a)(v)	De Vries de Wet & Krouwkam	3 545.40	1108783
		SM Consultants		
legal services				
Servicing of summonses-Initial appointment done by the $\infty$	(v)(s)(1)(s)(v)	Constituents	2 800 00	1108505
Servicing of summonses-Initial appointment done by the co		Balju - Worcester		
Servicing of summonses-Initial appointment done by the co Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Balju - Worcester	80.680 O€	2728011 3038011
Servicing of summonses-Initial appointment done by the co		Baljn - Morcester Vampak	00.085 7S 90.680 0E	2128011 2728011 208505
Servicing of summonses-Initial appointment done by the co Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Balju - Worcester	00.085 7S 90.680 0E	2728011 3038011
egas services Servicing of summonses-Initial appointment done by the co Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Baljn - Morcester Vampak	00.085 7S 90.680 0E	2128011 2728011 208505
egas services Servicing of summonses-Initial appointment done by the co Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Baljn - Morcester Vampak	00.085 7S 90.680 0E	6958011 6168011 2758011 6068011
on medical grounds Services Services Services Services Services Services Services Services Services	Reg 36(1)(a)(v)	Baljn - Morcester Vampak	00.085 7S 90.680 0E	5158011 2728011 5058011
egas services Servicing of summonses-Initial appointment done by the co Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Slabbert en Theron Proses Aampak Baiju - Worcester	00.085 7S 90.680 0E	6958011 6168011 2758011 6068011
on medical grounds Servicing of summonses-Initial appointment done by the co Services	Reg 36(1)(a)(v)	Baljn - Morcester Vampak	14 210.00 27 360.00 30 089.06	TOTAL  20199A  3028011  5128011  5028011
on medical grounds Servicing of summonses-Initial appointment done by the co Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Slabbert en Theron Proses Aampak Baiju - Worcester	14 210.00 27 360.00 30 089.06	20174A 2028011 2028011 2728011 2088011
legal services on medical grounds Servicing of summonses-Initial appointment done by the conservicing of summonses-Initial appointment done by the conservices	Reg 36(1)(a)(v)	38 Slabbert en Theron Proses Asmpak Asmpak	78.180 987 78.180 987 78.10.00 74 210.00 72 360.00 30 089.08	Category Total  TOTAL  TOTAL  APRIL 2013  1108513  1108572  1108505
Adverts legal services Servicing of summonses-Initial appointment done by the configuration of summ	Reg 36(1)(a)(v)	Independent Newspapers Slabbert en Theron Proses Mampak Asmpak	86.301 8 <b>56.848 45</b> <b>78.130 957</b> 78.10.00 42 78.10.00	1107893 Category Total TOTAL TOTAL APRIL 2013 1108513 1108572 1108572
legal services on medical grounds Servicing of summonses-Initial appointment done by the conservicing of summonses-Initial appointment done by the conservices	Reg 36(1)(a)(v)	Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak Baiju - Worcester	86.301 8 86.301 8 86.808 26 78.180 987 78.180 980 08 90.980 08	1107476 1107893 Category Total TOTAL TOTAL 1108265 1108513 1108572
Adverts  Adverts  legal services  Servicing of summonses-Initial appointment done by the coffervicing of summonses-Initial appointment done by the coffervices	Reg 36(1)(a)(v)	Independent Newspapers Slabbert en Theron Proses Mampak Asmpak	86.301 8 86.301 8 86.808 26 78.180 987 78.180 980 08 90.980 08	T107893 Category Total TOTAL TOTAL T108265 T108513 T108572 T108572 T108572
Adverts Adverts legal services on medical grounds Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak	86.301 8 86.301 8 86.301 8 86.808 26 78.180 867 78.180 80 78.180 80 80 80 80	1107476 1107476 1107893 Category Total TOTAL 1108265 1108513 1108572
Adverts Adverts Adverts Legal services Servicing of summonses-Initial appointment done by the coffering of summonses-Initial appointment done by the coffering of services	Reg 36(1)(a)(v)	Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers 38 Slabbert en Theron Proses Nampak	86.301 6 86.301 6 86.301 6 86.303 4 78.18.0 857 73.10.00 5 74.210.00 6 74.210.00 6	1107894 1107475 1107475 1107893 Category Total TOTAL TOTAL 1108265 1108513 1108572
Adverts Adverts legal services on medical grounds Servicing of summonses-Initial appointment done by the co	Reg 36(1)(a)(v)	Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak	86.301 6 86.301 6 86.301 6 86.303 4 78.18.0 857 73.10.00 5 74.210.00 6 74.210.00 6	1107476 1107476 1107893 Category Total TOTAL TOBSE6 1108513 1108572
Adverts Adverts Adverts Adverts legal services Servicing of summonses-Initial appointment done by the collegal services Servicing of summonses-Initial appointment done by the collegal services	Reg 36(1)(a)(v)	Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers 38 Slabbert en Theron Proses Nampak Baiju - Worcester	\$6.501 6 \$6.501	1107489 1107894 1107475 1107475 1107893 Category Total TOTAL APRIL 2013 1108513 1108513
Adverts Adverts Adverts Adverts Adverts legal services Servicing of summonses-Initial appointment done by the collegal services Services	Reg 36(1)(a)(v)	Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak Baiju - Worcester	\$0.508 & \$03.08 & \$03.08 & \$03.08 & \$03.68 & \$03	1107476 1107489 1107894 1107475 1107475 1107893 Category Total TOTAL TOTAL 1108265 1108513 1108513
Adverts Adverts Adverts Adverts Adverts legal services Servicing of summonses-Initial appointment done by the coffering services	Reg 36(1)(a)(v)	Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers 38 Slabbert en Theron Proses Nampak Baiju - Worcester	\$0.508 & \$03.08 & \$03.08 & \$03.08 & \$03.68 & \$03	1107489 1107894 1107475 1107475 1107893 Category Total TOTAL APRIL 2013 1108513 1108513
Adverts Adverts Adverts Adverts Adverts Adverts legal services Servicing of summonses-Initial appointment done by the collegal services Services	Reg 36(1)(a)(v)	Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Stabbert en Theron Proses Nampak Bajlu - Worcester	63.60.05 63.60.	1107327 1107476 1107489 1107475 1107475 1107475 1107475 1107475 1107475 1107475 1107475 1108513 1108513 1108513
Adverts Adverts Adverts Adverts Adverts legal services Servicing of summonses-Initial appointment done by the colegal services	Reg 36(1)(a)(v)	Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak Baiju - Worcester	63.60.05 63.60.	1107476 1107489 1107894 1107475 1107893 Category Total TOTAL TATOT 1108265 1108513
Adverts Adverts Adverts Adverts Adverts legal services Servicing of summonses-Initial appointment done by the colegal services legal services	Reg 36(1)(a)(v)	Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Stabbert en Theron Proses Nampak Bajlu - Worcester	63.60.05 63.60.	7107327 107476 1076894 1107475 1107475 1107893 1107476 1107476 1108513 1108513 1108513
Adverts Adverts Adverts Adverts Adverts Adverts Adverts Legal services Servicing of summonses-Initial appointment done by the collegal services Servicing of summonses-Initial appointment done by the collegal services	ge∂ 3e(1)(s)(v) Ке∂ 3e(1)(s)(v)	Medis 24 Publication Medis 24 Publication Medis 24 Publication Medis 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak Bajlu - Worcester	208.281 24 08.281 2 08.281 2 08.281 2 09.682 6 09.683 6 09.6	Category Total 1107383 1107476 1107489 1107475 1107475 1107475 1107893 1107475 1107475 1107475 1107893 1108513 1108513
Stip & Quote/ Urgent repairs  Adverts Adverts Adverts Adverts Adverts Adverts Adverts  legal services  Servicing of summonses-Initial appointment done by the cofficial grounds Servicing of summonses-Initial appointment done by the cofficial grounds Servicing of summonses-Initial appointment done by the cofficial services	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Baliu - Worcester	18.090 11 546.81 245 546.81 245 546.80 54.60 54.60 54.60 56.60 5	1107697 Category Total 1107383 1107476 1107489 1107475 1107893 1107475 1107893 Category Total TOTAL 1108813 1108513 1108513
Stip & Quote/ Urgent repairs  Adverts Adverts Adverts Adverts Adverts Adverts Adverts Adverts  legal services Servicing of summonses-Initial appointment done by the cofficial grounds Servicing of summonses-Initial appointment done by the cofficial grounds Servicing of summonses-Initial appointment done by the cofficial genvices	ge∂ 3e(1)(s)(v) Ке∂ 3e(1)(s)(v)	Medis 24 Publication Medis 24 Publication Medis 24 Publication Medis 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Slabbert en Theron Proses Nampak Bajlu - Worcester	18.090 11 546.81 245 546.81 245 546.80 54.60 54.60 54.60 56.60 5	Category Total 1107383 1107476 1107489 1107475 1107475 1107475 1107893 1107475 1107475 1107475 1107893 1108513 1108513
Stip & Quote/ Urgent repairs Stip & Quote/ Urgent repairs Adverts Adve	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Ballu - Worcester	18.00.00 18.000 11 18.000 11 18.000 11 18.000 12 18.000 12 18.000 12 18.000 12 19.000 12 1	1107517 1107697 Category Total 1107383 1107327 1107476 1107475 1107893 Category Total 1108513 1108513 1108513 1108513
Stip & Quote\ Urgent repairs Stip & Quote\ Urgent repairs Stip & Quote\ Urgent repairs Adverts	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	GS & T Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Balju - Worcester	24.537 51 18.600 41 18.600 41 18.600 41 18.600 41 18.600 42 18.600 42 18.600 43 18.600 43	1107490 1107697 1107697 Category Total 1107327 1107476 1107476 1107893 1107893 1107893 1107893 1108513 1108513
Stip & Quote/ Urgent repairs Stip & Quote/ Urgent repairs Adverts Pegal services Servicing of summonses-Initial appointment done by the confined of summonses-Initial appointment done by the confidence of summonses-Initial appointment done of summonses-Initial appointmen	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Ballu - Worcester	24.537 51 18.600 41 18.600 41 18.600 41 18.600 41 18.600 42 18.600 42 18.600 43 18.600 43	1107517 1107697 Category Total 1107383 1107327 1107476 1107475 1107893 Category Total 1108513 1108513 1108513 1108513
Sip & Quote\ Urgent repairs Sip & Quote\ Urgent repairs Sip & Quote\ Urgent repairs Sip & Quote\ Urgent repairs Adverts  Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Tony's Motor Spares GS & T Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Balju - Worcester	00.200 S 18.207 E1 18.000.01 19.0000.01 19.000.01	1107297 1107490 1107490 1107476	
Sip & Quotel Urgent repairs Stip & Quotel Urgent repairs Adverts  Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Tony's Motor Spares GS & T GS & T Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Balju - Worcester	00.80 6 9 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0	1107296 1107297 1107490 1107476 110747	
Stip & Quote\ Urgent repairs Stip & Quote\ Urgent repairs Stip & Quote\ Urgent repairs Stip & Quote\ Urgent repairs Adverts Ad	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Tony's Motor Spares GS & T Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Balju - Worcester	00.80 6 9 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0	1107297 1107490 1107490 1107476
Sign & Quote\ Urgent repairs Sign & Quote\ Urgent repairs Sign & Quote\ Urgent repairs Sign & Quote\ Urgent repairs Sign & Quote\ Urgent repairs Adverts Services	Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v) Reg 36(1)(a)(v)	Tony's Motor Spares GS & T GS & T Brandwacht Besproeiing Wynland Enjinherbouers Media 24 Publication Media 24 Publication Media 24 Publication Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Independent Newspapers Balju - Worcester	00.80 6 9 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0 8 0	1107296 1107297 1107490 1107476 110747



Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Appendix K

SOUTH AFRICA

#### Deviations from, and ratification of minor breaches of, procurement process

	shtevbA	Reg 36(1)(a)(v)	Media 24	VZ 655 5	1768011
	shtevbA	Reg 36(1)(a)(v)	Independent Newspapers Cape	13 124.26	1108372
	shtevbA	Reg 36(1)(a)(v)	Media 24	3 3 12.00	1108288
	strievbA	Reg 36(1)(a)(v)	Media 24	5 107.20	1108287
	shievbA	Reg 36(1)(a)(v)	Media 24	2 484.00	1108016
	shieveta	Reg 36(1)(a)(v)	Independent Newspapers Cape		1107328
	strievbA	Reg 36(1)(a)(v)	Independent Newspapers Cape		2747011
	shieveta	Reg 36(1)(a)(v)	Independent Newspapers Cape		£6867011
					00002077
		(.)(-)(.) 6		1 331 400.55	Category Total
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste		5468011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste		1108939
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste		TE68011
	Stip & Quote\ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste		1108935
•	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	tricom Africa	86.879.38	1106829
•	Stip & Quote\ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste	10 380.84	1108933
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste	2 924.10	9168011
9	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste	2 451.00	3168011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste	96.3€4 €	0168011
•	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Ingenieurs En Trekkerdienste	2 132.54	1108909
	Stip & Quote/ Emergency repairs			13.881 51	1107236
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Emergency Extreme cc		6998011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics		1108688
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Patin Trading 146		5399011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Patin Trading 146		1308011
	Stip & Quote/ Emergency repairs	(v)(s)(1)(s) (9)	Orbit Motors Boland (PTY)LTD  April 2		1108903
	· ·	(v)(s)(t)36 g99 (v)(s)(t)36 g99			
	Stip & Quote/ Emergency repairs		Cader's Auto Electric		6788011
	Stip & Quote/ Emergency repairs	(v)(a)(1)(a)(v)	Worcester Armature winders		1108435
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Orbit Motors Boland		1108209
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Tony's Motor Spares		1108204
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Brake & Clutch		1108160
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Brake & Clutch		1108159
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Brake & Clutch		1108158
1	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics	2 024.23	1107500
•	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics	2 230.68	1107504
•	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics	10.664 &	1108156
,	Stip & Quote/ Emergency repairs	Keg 36(1)(a)(v)	Boland Hoedrukspuite	3 122.00	1108153
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	AAD Truck & Bus	84.48	1108152
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics	135 600.00	1108151
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Visser's Ingenieurswerke		110811
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Marais Bakwerke		8118011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Orchard Suppliers		11088011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	CBS Worcester		1108624
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	York Engineering		3667011
	Stip & Quote/ Emergency repairs	(v)(s)(1)36 g99 (v)(s)(1)36 g99	Worcester Gearbox Centre		0867011
			Worcester Geathoy Centre		
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)			9668011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	AAD Truck & Bus		1108992
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Maxal Projects SA Pty Ltd		8868011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders		7868011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Fiab Mechanical Installations		£768011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	TTJ(YT9) conshbyH		2768011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	qmuq iznemA M2H		1768011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Audensberg Toyota		1108868
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders	<b>₽</b> 6'999 96	0078011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Wynland Enjinherbouers	98.113 4	9698011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Cader's Auto Electric	4 602.36	1108692
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Cader's Auto Electric		1698011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	AAD Truck & Bus		6898011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	FieldMark		7667011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Cader's Auto Electric		1108684
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Fire Raiders Cape		1108484
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Fire Raiders Cape		6917011
		Reg 36(1)(a)(v)			
	Stip & Quote/ Emergency repairs		Fire Raiders Cape		1108483
	Stip & Quote/ Emergency repairs	(v)(a)(t)(a) Reg 36(1)(a)(v)	High Pressure Systems		1108482
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Fish Mechanical Installations		1108824
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	841 Pains Tings		0188011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	CW Towing & Spares		1108570
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Boland Hydraulics		1108343
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Brake & Clutch		1108308
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Enjinsentrum	95 746.00	1848011
	Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Enjinsentrum	20.007 02	1108472
		Keason	Service Provider	JunomA	Order nr.

5 105.38 Independent Newspapers Cape

4 563.65 Media 24

5 553.74 Media 24

1108576

1108575

1108371

96<sup>2</sup>69 36(1)(a)(v)

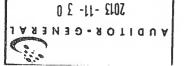
Reg 36(1)(a)(v)

Reg 36(1)(a)(v)

**shtevbA** 

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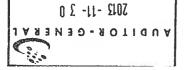


Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

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SOUTH AFRICA

Lebaus	Stip & Quote/ Emergenc	869 36(1)(a)(v)	Напу's Upholstery	00.000 \$	0000011
	Stip & Quote/ Emergenci	(v)(s)(t)36 g9A	Worcester Gearbox Centre		1109685
					1109740
· ·	Stip & Quote\ Emergenc	Reg 36(1)(a)(v)	Worcester Enjinsentrum		1109739
·	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Harry's Upholstery		1109738
repairs	Stip & Quote\ Emergency	Reg 36(1)(a)(v)	AAD Truck & Bus	14 148.30	1109820
repairs	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Visser's Ingenieurswerke	28 431.60	Þ186011
/ repairs	Stip & Quote/ Emergency	Keg 36(1)(v)	Fiab Mechanical Installations		7876011
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Bolsuq Hydraulics		
					1109883
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Stydom's Armature Winders		1109929
repairs	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Strydom's Armature Winders	11 246.10	1109928
repairs	Stip & Quote\ Emergency	Reg 36(1)(a)(v)	Strydom's Armature Winders	98'9679	₱666011
repairs	Stip & Quote/ Emergency	Keg 36(1)(a)(v)	Strydom's Armature Winders	06.7188	1109989
repairs	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Strydom's Armature Winders		1109988
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Fire Raiders (PTY)LTD		
					1109237
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Worcester Enjinsentrum		1109204
repairs	Stip & Quote\ Emergency	Reg 36(1)(a)(v)	gmu9 iznsmA M2H	23 324.40	1109092
repairs	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	anoissimens T QH	. 95.833 4	1109082
repairs	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Worcester Gearbox Centre	07.688 8	1806011
-	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Worcester Auto Clinic		4706011
-		Reg 36(1)(a)(v)			
•	Stip & Quote/ Emergency		Worcester Auto Clinic		1109069
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	gmu9 iznamA M2H	89.040.21	1109043
snisqan y	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	qmu9 iznsmA M2H	20 155.20	1109042
repairs	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	qmu9 iznemA M2H	21 283.80	1109041
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Orchard Suppliers		1110054
	Stip & Quote/ Emergency	Reg 36(1)(a)(v)	Orchard Suppliers		110052
-		Reg 36(1)(a)(v)			
repairs	Stip & Quote\ Emergency	(v)(e)(1)85, pag	Marais Bakwerke	00 028 C	6400111
				13.787 <u>29</u>	Category Total
ı	Services urgently needed	Reg 36(1)(a)(v)	AC Security	15 259.20	1110068
	Services urgently needed	Reg 36(1)(a)(v)	Checker Hire	02.706 /2	9166011
	Services urgently needed	Reg 36(1)(a)(v)	Winterbach Broers Bk		801-6011
	Services urgently needed	Reg 36(1)(a)(v)	Winterbach Broers Bk		1109405
•	Services urgently needed	Reg 36(1)(a)(v)	Winterbach Broers Bk		1109882
	Services urgently needed	Reg 36(1)(a)(v)	Winterbach Broers Bk	2813.52	1110073
	Services urgently needed	Reg 36(1)(a)(v)	Safari Flooring	2 150.83	1109258
	Services urgently needed	Reg 36(1)(a)(v)	Minterbach Broers Bk		1109882
· · · · · · · · · · · · · · · · · · ·		Reg 36(1)(a)(v)			
	Services urgently needed		Munnik Juweliers		1109347
1	Services urgently needed	(v)(s)(1)(s)	Inenzo Water (PTY)LTD	34 016 46	1109035
				<b>≯</b> 6.693 891	Category Total
12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	locsi sole supplier	Reg 36(1)(a)(i)	Aurecon South Africa (Pty) Ltd	49 248.00	1108572
	local sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours	12 952.00	1109256
	local sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours		1109255
	sole provider	Reg 36(1)(a)(i)		40.259.94 00.351.1	6746011
	local sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours		1109032
	local sole supplier	Reg 36(1)(a)(i)	Sure Boland Tours	3 310.00	1109605
noig	sole supplier within the re	Reg 36(1)(a)(i)	A2 ort99	00.01×E 88	1110066
				225 623.46	Category Total
	legal services	Reg 36(1)(a)(v)	De Vries de Wet & Krouwkam		1109490
man and for an an an annual day of the			_		
initial appointment done by the cour	_	Reg 36(1)(a)(v)	Omega Process Servers		7816011
luitial appointment done by the cour	_	Reg 36(1)(a)(v)	Balju - Worcester		£716011
Initial appointment done by the cour	Servicing of summonses	Reg 36(1)(a)(v)	Omega Process Servers	00.088 ट	6176011
	legal services	Reg 36(1)(a)(v)	De Vries de Wet & Krouwkam	90.98E E	1109931
Initial appointment done by the cour		Reg 36(1)(a)(v)	Omega Process Servers		1109927
adt ud aanh tnemtnionne leitinl		Reg 36(1)(a)(v)	Slabbert en Theron Proses Bedieners		
	legal services				7176011
	legal services	Reg 36(1)(a)(v)	Slabbert en Theron Proses Bedieners		1109726
	legal services	Reg 36(1)(a)(v)	Slabbert en Theron Proses Bedieners	3710.00	1109723
er that supplies medically safe items		Reg 36(1)(a)(v)	Nampak Tissue	00.098 /2	1109265
ent until the tender process is finalis	Month to month procuren	1.1/-//h/90 nod	ansait Jeanelf	00 000 ZO	3300011
					E10S YAM
			<del>2</del> 9	88.579 <del>1</del> 09 f	JATOI
			<del>99</del>	88.576 406 1	JATOT
	Honnoo				
	noitsbommoooA		Pine Lodge		EYZ8011 JATOT
	noitsbommoooA			00.038 T	1108573
	notisbommocoA				
	shievbA notsbommocoA	Keg 36(1)(a)(v)		82.603 £8 00.039 7	1108573
	antevbA		Media 24 Pine Lodge	\$2,603.55 63,609.25 7	1108510 Category Total
	shtevbA shtevbA	Reg 36(1)(a)(v)	Media 24 Media 24 Pine Lodge	2 153.04 2 153.04 2 163.09.25 7	1108709 1108710 Category Total
	shievbA shievbA shievbA	Reg 36(1)(a)(v)	Media24 Publikasies Media 24 Media 24 Pine Lodge	4 636.80 2 153.04 2 153.04 2 163.09.25 7 650.00	1108670 110870 1108510 Category Total
Bcessary	shtevbA shtevbA	Reg 36(1)(a)(v)	Media 24 Media 24 Pine Lodge	2 153.04 2 153.04 2 163.09.25 7	1108709 1108710 Category Total
ecessary.	n fi-axhsman RenaitibbA shrisvbA shrisvbA shrisvbA	Reg 36(1)(a)(v)	Service Provider Media24 Publikasies Media 24 Media 24 Pine Lodge	4 636.80 2 153.04 2 153.04 2 163.09.25 7 650.00	1108670 110870 1108510 Category Total



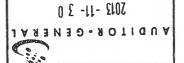
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Appendix K

SOUTH AFRICA

## Deviations from, and ratification of minor breaches of, procurement process

1110828		Marieke Van Rooyen Attorneys Omega Process Servers	Reg 36(1)(a)(v) 98Reg 36(1)(a)(v)	legal services appointment initially done by the court
1110460	00.028 8	Select A skill CC	Reg 36(1)(a)(v)	was looking for
1110295	06,688 8	De Vries De Wet & Krouwkam	Keg 36(1)(a)(v)	iegal services
1110294		De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1110084		De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
	13 010 6	and the total of an investor	(-)(-)(0) 0	
JUNE 2013				
JATOT	18.817 268 1	<u>13</u>		
1109248	₽3.9£3 T	Saba It CC		hrsurance
Category Total	168 067.60			
1109825	35 123.20	Protea Hotel Tygervalley		Accommodation
1109525	48 220.00	Ruxmian Lodge		Accommodation
1109037	25 227.00	Garden Court South Beach		Accommodation
1109031		Protes Hotel Parktown		Accommodation
1109693		Fig Tree Guest House		Accommodation
Category Total	94.858 76			
1109249		Independent Newspapers		
1109260		Media24 Publikasies	Reg 36(1)(a)(v)	strievbA
1109260		independent Newspapers	Reg 36(1)(a)(v)	shtevbA
1109269		Media24 Publikasies	Reg 36(1)(a)(v)	strevbA
			Keg 36(1)(a)(v)	strevbA
8696011		Mediaz4 Publikasies	Reg 36(1)(a)(v)	
1366011		Media24 Publikasies		strievbA
1366011		Media24 Publikasies	Reg 36(1)(a)(v)	atrievbA
1109950		Media24 Publikasies	Reg 36(1)(a)(v)	AtvevbA
£976011		Media24 Publikasies	Reg 36(1)(a)(v)	strtevbA
1109508		Media24 Publikasies	Reg 36(1)(a)(v)	ztrtevbA
1109507		Independent Newspapers	(v)(s)(t)36 g9A	atrievbA
0966011	3 312.00	Media24 Publikasies	Reg 36(1)(a)(v)	strt-svbA
Category Total	832 345.00			
821-6011		Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109355		dmuq iznamA M2H	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109354	20 125.20	qmu9 iznsmA M2H	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109936	A1.847 TE	Poplar Engineering Works	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109953	3 499.80	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110024	6 332.61	Diesel Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110036	12.702 S	Boland Gearbox	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110039	16 635.45	PG Glass	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110051	15.740 8	TFM Transtech	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109200		Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
8469011		Atlas Fire Security (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109262		M.A.N.Engineering Services	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109239		Bushwakka Africa CC	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109528		MSH Amanis Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
			Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109527		Ordrand Suppliers  Amanzi Pung		• • • • • • • • • • • • • • • • • • • •
8876011		Orchard Suppliers	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109763		AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109922		Tricom Africa	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
₽606011	23 940.00		(v)(s)(1)(s)(v)	Stip & Quote/ Emergency repairs
1109092	13 218.30		Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109053		Peninsula Water Treatment	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109065		Dent Zone	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
9906011	3 420.00	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109350	00.770 01	qmu9 iznamA M2H	Keg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109313	29 241.00	Fisb Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109312	28 471.50	Fisb Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109036	28 625.40	Fisb Mechanical Installations	Keg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109011		Hydrenco (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
4400111		Patin Trading 146	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
2196011		CW Towing & Spares	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1196011		Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
0196011		Worcester Brake & Clutch co	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
0190011		Worcester Brake & Clutch co	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
encen!!			Reg 36(1)(a)(v)	
1109609		Worcester Brake & Clutch cc		Stip & Quote/ Emergency repairs Stip & Quote/ Emergency repairs
8096011		OU HOLDING to OND IN TOTOGOGICA		
7096011 8096011	SE.616 E	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	
3036011 8036011	08.292.80 3.919.32	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
7096011 8096011	08.292.80 3.919.32			



Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Appendix K

SOUTH AFRICA

Deviations from, and ratification of minor breaches of, procurement process

 Policy)	Management	Chain	Supply	10 as	stagraph 3	d)

				TOT LEGR TOT GNAS
		<del>33</del>	73.858 60p	
Services urgently needed	Keg 36(1)(a)(v)	Future Security Services	99. FUS <del>PP</del>	E11761
poposa Agassa sosi ass	(,,(0)(1)35 000	Contract Security	33 FOO FF	644204
Insurance		Pent Zone	15 285.39	<b>₽</b> \10111
			11.066 16	Category Total
strtevbA	Reg 36(1)(a)(v)	Media24 Publikasies	4 140.00	1110360
shtevbA	<b>K</b> e∂ 3e(1)(s)(∧)	Media24 Publikasies	₽7.£33 3	49 <del>1</del> 0111
strtevbA	Reg 36(1)(a)(v)	Media 24	3 643.20	1110805
Advetrts	Reg 36(1)(a)(v)	Sunday Times	25 812.80	1110804
Advetrts	Reg 36(1)(a)(v)	Media 24	38 030.40	1110803
Advetrts	Reg 36(1)(a)(v)		76.608 ≯↑	1110802
			23.609 EÞ1	Category Total
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	OEhteq PTY LTD	86.150 43	9190111
Stip & Quote/ Emergency repairs	<b>K</b> eg 36(1)(a)(v)	Visser's Ingenieurswerke	08.868 €	1110831
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester auto Clinic	2 349.43	1110830
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Visser's Ingenieurswerke	3 374.40	6280111
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Cader's Auto Electric	5 275.20	1110828
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Worcester Gearbox Centre	3 152.10	1110525
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Agrico	₽8.660 02	9130111
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Maxal Projects (SA)PTY LTD	86.4£E 3	1110369
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Maxal Projects (SA) PTY LTD	2 610.03	1110368
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Audensberg Toyota	2 890.13	1110340
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Hydrenco (PTY)LTd	01.686 3	1110339
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Bovallei Ingenieurswerke	5 621.02	1110335
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Maxal Projects (SA)PTY LTD	8 212.56	1110115
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Strydom's Armature Winders	4 765.20	1110114
Stip & Quote/ Emergency repairs	Reg 36(1)(a)(v)	Fire Raiders Cape (PTY)LTD	16 005.85	4010111
			88.010.88	<u>-</u>
local sole supplier	Reg 36(1)(a)(i)	Worcester Gas & Sport	88.036 4	021691
local sole supplier	Reg 36(1)(a)(i)	Jumping Bean	21 660.00	1110151
			10.148 78	Category Total
Their appointment initially done by the co	Reg 36(1)(a)(v)	OD stratluano MS		1110427
Their appointment initially done by the co	Reg 36(1)(a)(v)	Omega Process Servers		1110372
legal services	Reg 36(1)(a)(v)	Muller Terblanche & Beyers		1110466
legal services	Reg 36(1)(a)(v)	Marieke Van Rooyen Attorneys		8170111
Additional Remarks-if necessary	Reason	Service Provider	JuuomA	Order nr.

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BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

APPENDIX L: INVESTMENTS

12 1 267 259 309 241	92,601 SA1 00,000 01E 10,688 E61	73007482000 7000757775 7000727777	Receipt 24-Jul-12 30-Jul-12 ZI-lul-12	70 000 000 T	20-1u1-12 21-lu1-72 21-lu1-72 21-8u8-02	000 000 0I 000 000 0S 000 000 0T	29E 16	%007.2 %005.3 %008.2	\$20/000651088Z \$25 1084 02E T.L 09T/92STEST882/E	Institution NEDBANK FNB	SI-1qA-0S  LI-lul-8S  SI-1qA-0S
T E6T 254 608	00.000 OIE 10.E88 EEL	002882000	30-701-75	000 000 S	21-101-72	000 000 S	\$98	%00Z'9	ZTZ ABT OSE IT	ENB	II-lul-8Z
T E6T 254 608	00.000 OIE 10.E88 EEL	002882000	30-701-75	000 000 S	21-101-72	000 000 S	\$98	%00Z'9	ZTZ ABT OSE IT	ENB	II-lul-8Z
T 66T	10.698 661				41-						
T 66T		PZSEPTOOET	ΣΣ-8υΑ-ΣΣ	70 000 000	SI-BuA-0S	TO 000 000	155	2'800%	\$40/0\$06\$\$88Z	ars	\$1-14A-0\$
τ		1300143574	SI-SuA-SS	10 000 000	21-8uA-02	TO 000 000	155	5.800%	\$459040/074	ara	20-Apr-12
	⊅0'68S T	1									
ız		<u> </u>	<b></b>		\$1-guA-0\$	0	τ	%008.2	\$40/0\$06S\$88Z	ars	21-1qA-02
	22.020.55	4000307E08	31-Aug-12	2 000 000	SI-guA-IE	000 000 5	ĭε	%S6'tr	\Z08\Z\Z\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	AS8A	ST-fut-IE
50	20.753.42	60910E0001	21-3uA-0£	000 000 S	SI-guA-05	2 000 000	30	%50°S	Tezattesort MM Md	INVESTEC	ST-Int-IE
<b>LEZ</b>	<u> </u>	<b></b>							<u> </u>	·	<del> </del>
<b>L</b> Þ₹	70.21£ 74S	T300146660	Z0-Sep-1Z	10 000 000	20-Sep-12	70 000 000	123	%006°S	191/9/21521881/6	NEDBANK	S1-1qA-0S
742											
45	14.068 54	8467620002	05-04-15	000 000 S	21-50-10	000 000 S	79	%S0'S	240/040624882	GRADNATZ	31-lul-12
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SLI	24.974.271	4000305301	30-Nov-12	TO 000 000	ZT-NON-TO	TO 000 000	152	%SZ:S	Z91/9251E51882/E	NEDBANK	SI-INI-IE
59	01.16S 29	1965060009	OS-Nov-12	2 000 000	CI-VOV-IO	000 000 S	£6	%SZT'S	Z9T/9LSTEST88L/E	GRAGNATZ	ST-Int-IE
04S	-		-	-							<del> </del>
44	EE.SIT AA	00TZST00ET	EI-nsl-ÞÍ	70 000 000	EL-nel-AL	70 000 000	32	%00T'S	2 072 942 284	A28A	13-Dec-12
של					=						
88	TT.82E 88	9097470009	14-Feb-13	TO 000 000	T3-Leb-13	TO 000 000	<b>Z9</b>	%00Z'S	E9T/9/STEST88//E	NEDBANK	13-Dec-12
88										***	
194	80.871 \$41	T300T62084	13-Mar-13	72 000 000	E1-16M-E1	T2 000 000	06	%0SZ'S	2072 942 242	AZBA	T3-Dec-15
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	181 972.60				EL-BuA-02	TO 000 000	173	%0₺.2	819EE61P0ETWW 80	INVESTEC	EI-1qA-EI
	15.259 945.21				20-Sep-13	TO 000 000	124	%Sb.2	DB MM13041933619	INVESCTED	£1-1qA-61
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7 221	92.EE3 237 S			000 000 SZT		000 000 SOZ					-
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AUDITOR-GENERAL

SOUTH AFRICA

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